

Government
Publications

HANDBOUND
AT THE




UNIVERSITY OF
TORONTO PRESS

Canada

Dept. of Finance

Public Accounts of Canada 1943/44.



Digitized by the Internet Archive
in 2022 with funding from
University of Toronto

8193
Canada. Dept. of Finance
III

PUBLIC ACCOUNTS

Government
Publications

of the

DOMINION OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1944



and

REPORT OF THE AUDITOR
GENERAL

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1945

I

PUBLIC ACCOUNTS

DOMINION OF CANADA



793496

REPORT OF THE AUDITOR
GENERAL

*To His Excellency Major-General the Right Honourable the Earl of Athlone, K.G., P.C.,
G.C.B., G.M.M.G., G.C.V.O., D.S.O., A.D.C., Governor General and Commander-
in-Chief of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the Fiscal Year ended March 31, 1944.

All of which is respectfully submitted.

J. L. ILSLEY,

Minister of Finance.

OTTAWA, January 11, 1945.

TABLE OF CONTENTS

INTRODUCTION

ANALYSIS OF THE PUBLIC ACCOUNTS

	PAGE
A. Introductory Remarks.....	xiii
B. The Balance Sheet as at March 31, 1944—	
(1) The New Form of the Balance Sheet.....	xiii
(2) Important Items in the Balance Sheet as at March 31, 1944.....	xv
(3) Balance Sheet Changes during the Fiscal Year 1943-44.....	xv
C. Summary of Expenditure and Revenue.....	xix
D. The Deficit or Increase in Net Debt—	
(1) The Nature of the Net Debt.....	xxii
(2) The Increase in Net Debt during the Fiscal Year Ended March 31, 1944.....	xxiii
E. Analysis of Expenditure—	
(1) Ordinary Expenditure—	
(a) Public Debt Charges.....	xxiv
(b) Other Uncontrollable Items.....	xxiv
(c) Controllable Ordinary Expenditure.....	xxv
(2) Capital Expenditure.....	xxv
(3) Special Expenditure.....	xxv
(4) Government Owned Enterprises.....	xxv
(5) Other Charges, Including Write-down of Assets.....	xxv
(6) Total Non-War Expenditure.....	xxvi
(7) War Expenditure.....	xxviii
F. Analysis of Revenue—	
(1) Comparison with Earlier Fiscal Years.....	xxxii
(2) Detailed Statement of Revenue, 1943-44.....	xxxii
(3) Direct Taxes on Incomes—	
(a) Taxes on Personal Incomes.....	xxxv
(b) Taxes on Interest, Dividends, Rents and Royalties.....	xxxv
(c) Corporation Income Tax and Excess Profits Tax.....	xxxv
(4) Succession Duties.....	xxxvi
(5) Indirect Taxes—	
(a) Customs Duties.....	xxxvi
(b) Excise Duties.....	xxxvi
(c) Excise Taxes.....	xxxvii
(6) Other Taxes.....	xxxvii
(7) Non-tax Revenue—	
(a) General.....	xxxvii
(b) Bullion and Coinage—Royal Canadian Mint.....	xxxviii
(8) Capital Refunds; Special Receipts and Credits.....	xxxviii
G. Percentage Distribution of Revenue and Expenditure, 1943-44.....	xxxix
H. Requirements for and Sources of Cash—	
(1) Introduction and Summary.....	xli
(2) Analysis of Cash Requirements—	
(a) Non-War Cash Requirements.....	xlvi
(b) War Requirements.....	xlvi
(c) Adjustment of Total Requirements for and Sources of Cash to Take Account of Certain C.N.R. and F.E.C.B. Transactions.....	xlix
(3) Analysis of Sources of Cash—	
(a) Revenue Received in Cash.....	l
(b) Other Receipts (except borrowing).....	li
(c) Borrowed Funds and Borrowing Operations—	
(i) Operations in Foreign Markets.....	liii
(ii) Borrowing within Canada.....	liii
(d) Decrease in Cash Balances.....	lxiv
(e) The Cash Deficiency.....	lxiv
I. Indirect or Contingent Liabilities: Guaranteed Obligations—	
(1) Guaranteed Securities of Government Owned Enterprises.....	lxv
(2) Guaranteed Bank Loans for Grain Marketing Purposes.....	lxv
(3) Guarantee of Seed Grain Loans.....	lxvi
(4) Commitments in Respect of National Housing Act Loans.....	lxvi
(5) Guaranteed Home Improvement Loans.....	lxvi
(6) Guarantee of Bank Loans under Home Extension Plan.....	lxvii
(7) Guarantees of Bank Loans by Commodity Prices Stabilization Corp.....	lxvii
(8) Guarantees of Bank Loans and Bank Overdrafts to Finance Munitions Contracts.....	lxvii
(9) Guarantee of Provincial Receipts from Gasoline Taxes under Dominion-Provincial Taxation Agreements.....	lxvii
(10) Total Guaranteed Obligations Outstanding as at March 31, 1944.....	lxvii

TABLE OF CONTENTS—Continued

PART I

THE BALANCE SHEET AND SUMMARY STATEMENTS

	PAGE
Comparative Balance Sheet, 1943-44 with 1942-43.....	2
Comments on the Balance Sheet.....	4
Expenditure and Revenue Summary.....	8

COMPARATIVE SCHEDULES TO BALANCE SHEET, 1943-44 WITH 1942-43

Schedule A—Cash—Current and Special Deposits.....	14
“ B—Departmental Working Capital Advances.....	14
“ C—Loans and Advances to Railway and Steamship Companies.....	14
“ D—Loans and Advances to Sundry Government Agencies.....	15
“ E—Loans and Advances to Provincial and Municipal Governments.....	15
“ F—Loans and Advances to United Kingdom and Other Governments.....	16
“ G—Loans and Advances—Miscellaneous.....	17
“ H—Investments—Canadian Farm Loan Board.....	17
“ I—Investments—Miscellaneous.....	18
“ J—Sundry Suspense Accounts.....	18
“ K—Capital Expenditures.....	18
“ L—Other Non-Active Assets.....	20
“ M—Floating Debt.....	21
“ N—Deposit and Trust Accounts—Miscellaneous.....	22
“ O—Insurance and Guaranty Funds.....	24
“ P—Pension and Retirement Funds.....	24
“ Q—Deferred Credits.....	25
“ R—Sundry Suspense Accounts.....	25
“ S—Province Debt Accounts.....	26
“ T—Funded Debt Unmatured.....	27
“ V—Guaranteed Securities.....	28

COMPARATIVE TABLES

Table of Expenditure, April 1, 1929 to March 31, 1944 (New classification).....	30
Table of Expenditure, July 1, 1867 to March 31, 1935.....	32
Table of Revenue, July 1, 1867 to March 31, 1935.....	33
Table of Revenue, April 1, 1929 to March 31, 1944 (New classification).....	34
Table of Debt of Canada.....	35
Table of Receipts from War Tax Revenues.....	36

APPENDICES

No. 1—Unmatured Funded Debt and Treasury Bills of Canada and Annual Interest Payable Thereon....	38
No. 2—Amortization of Bond Discount and Commission Account.....	40
No. 3—Statement of Superannuation Fund No. 5.....	41
No. 4—Statement of National Harbours Board Pension Fund.....	42
No. 5—British Columbia Pilots' Pension Fund.....	42
No. 6—Halifax Pilots' Pension Fund.....	43
No. 7—Montreal Pilots' Pension Fund.....	44
No. 8—Saint John Pilots' Pension Fund.....	45
No. 9—Sydney Pilots' Pension Fund.....	46
No. 10—Recoinage Statement.....	47
No. 11—Coinage Issued.....	47
No. 12—Coinage and Bullion Accounts.....	48
No. 13—Comparative Balance Sheet, 1939-1944.....	49

TABLE OF CONTENTS—Continued

PART II

THE ACCOUNTS BY DEPARTMENTS

	PAGE
Letter of transmittal.....	3
Summarized statements by Departments—	
Revenues and Credits.....	4
Ordinary Revenue by Main Classifications.....	6
Appropriations, Expenditures, etc.....	8
War Expenditures to close of fiscal year 1943-44.....	10

DETAILS BY DEPARTMENTS

Agriculture.....	A
Apple Agreements.....	A-68
Butter, subsidies on.....	A-66
Cheese and cheese factories, assistance to.....	A-55
Cold Storage Warehouses, subsidies to.....	A-25
Dehydrated agricultural products.....	A-70
Experimental Farms.....	A-11
Feed grains, reserve stock of.....	A-62
Feed grains, freight assistance.....	A-63
Fertilizers, subventions and freight allowances.....	A-64
Fruit used in manufacture of jam.....	A-67
Hog carcasses, premiums on.....	A-69
Milk, subsidies on.....	A-66
Mutual Aid.....	A-73
Prairie Farm Assistance Act.....	A-31
Prairie Farm Emergency Fund.....	A-72
Prairie Farm Income Plan.....	A-70
Prairie Farm Rehabilitation Act and Water Storage.....	A-28
Tomatoes, corn, beans and peas, subsidies to producers.....	A-67
United Kingdom, food exports to.....	A-71
Wheat Acreage Reduction Payments.....	A-32
Wheat, Western, used as feed for livestock, subsidies on.....	A-63
Auditor General's Office.....	AA
Canadian Mutual Aid Board.....	ZZ
Chief Electoral Officer.....	B
Civil Service Commission.....	BB
External Affairs.....	C
Canada-United States Permanent Joint Board on Defence.....	C-11
International Joint Commission.....	C-9
Finance.....	CC
Bank of Canada.....	CC-55
Canadian Farm Loan Board.....	CC-51, 55
Canadian Wheat Board.....	CC-3, 64
Canadian Wool Board, Limited.....	CC-50, 53
Central Mortgage Bank.....	CC-55
Commodity Prices Stabilization Corporation, Limited.....	CC-49, 53
Conversion of large dwellings into multiple housing units.....	CC-35
Dominion of Canada Assay Office.....	CC-4, 9, 53
Dominion-Provincial Taxation Agreements.....	CC-21
Farmers' Creditors Arrangement Act.....	CC-26
Federal District Commission.....	CC-22
Foreign Exchange Control Board.....	CC-53
Home Improvement Loans Guarantee Act.....	CC-11
Liquor revenues of the Provinces, guarantee.....	CC-21
Loans and Advances.....	CC-53
Loan Flotation Charges.....	CC-16
National Battlefields Commission.....	CC-23
National Housing Act.....	CC-10, 54
National War Finance Committee.....	CC-16
Old Age Pensions, including pensions to the blind.....	CC-11, 35
Payments to Millers.....	CC-50
Public Debt Charges.....	CC-15
Royal Canadian Mint.....	CC-4, 9, 53
Subsidies to Provinces.....	CC-21
Tariff Board.....	CC-23
Unemployment Relief Acts Loans.....	CC-53
War Damage Insurance.....	CC-60
Wartime Food Corporation, Limited.....	CC-49, 79, 88
Wartime Prices and Trade Board.....	CC-37
Wartime Salvage, Limited.....	CC-79, 90

TABLE OF CONTENTS—Continued

	PAGE
Fisheries.....	D
British Ministry of Food—Fish.....	D—18
Fishing Bounty.....	D—13
International Fisheries Commission—Halibut.....	D—10
International Pacific Salmon Fisheries Commission—	
Hell's Gate Canyon.....	D—12
Salmon.....	D—10
Mutual Aid.....	D—18
Governor General and Lieutenant Governors.....	E
Insurance.....	F
Justice.....	G
Penitentiaries.....	G—9
Labour.....	H
British Columbia Security Commission.....	H—3, 30, 36
Government Annuities.....	H—6, 34
Labour Gazette.....	H—3, 7
Labour transference.....	H—32
National Selective Service Program.....	H—22
National War Labour Board.....	H—20
Unemployment Insurance Commission.....	H—3, 8, 25, 34
War Emergency Training program.....	H—18
Legislation.....	I
House of Commons.....	I—3, 6
Library of Parliament.....	I—10
The Senate.....	I—2, 5
Mines and Resources.....	J
Alternative Service Work Camps.....	J—45, 46
Indian Trust Funds.....	J—29, 52
International Boundary Commission.....	J—25
Japanese work camps.....	J—47
National Museum of Canada.....	J—13
National Parks of Canada.....	J—18, 37
Northwest Territories, Government of the.....	J—14, 52
Prince Rupert—Cedarvale—Terrace Highway.....	J—46
Yukon Territory, Government of the.....	J—15
Munitions and Supply.....	K
Balance Sheet.....	K—24
Coal Subsidies and Subventions.....	K—6
Contingent Liabilities as at March 31, 1944.....	K—54
Departmental Administration.....	K—7
Eldorado Mining and Refining Limited.....	K—27, 57
Dominion Arsenal—Lindsay.....	K—29, 62
Dominion Arsenal—Quebec.....	K—29, 63
Investment in plant and equipment—	
Crown Companies.....	K—18
Crown Plants—Government operated.....	K—18
Crown Plants—Privately Managed.....	K—18
Crown Assets in other Contractors' plants.....	K—19
Miscellaneous physical property.....	K—19
Acquisition of United Kingdom assets.....	K—19
Investment in production assets—	
Munitions Production Allotment Fund.....	K—20
Loans and Advances.....	K—26
Miscellaneous war expenses.....	K—20
Mutual Aid.....	K—59
War Assets Corporation, Ltd.....	K—27, 57, 128
War contracts.....	K—3
War Supplies Limited.....	K—26, 130
National Defence—Army Services.....	KK
Dependents' Allowance Board.....	KK—17
Dependents' Supplementary Grants Fund.....	KK—18
Inspection Board, United Kingdom and Canada.....	KK—19
Internment Operations.....	KK—19
National Defence—Naval Services.....	L
National Defence—Air Services.....	LI
National Film Board (see National War Services).....	N
National Harbours Board (see Transport).....	Z
National Research Council (see Trade and Commerce).....	Y

TABLE OF CONTENTS—Concluded

	PAGE
National Revenue.....	M
Censorship of Newspapers, etc.....	M—27
Customs and Excise Divisions.....	M—2, 8
Taxation Division.....	M—3, 19
National War Services.....	N
Canadian Broadcasting Corporation.....	N—19, 24
Canadian Travel Bureau.....	N—4
Censorship Division.....	N—14
Fire fighters, Canadian, for the United Kingdom.....	N—11
Government Office Economies Control.....	N—17
National Film Board.....	N—5, 19
War Charities—Auxiliary Services.....	N—13
Pensions and National Health.....	O
Canadian Pension Commission.....	O—8
Civil Defence (Air Raid Precautions).....	O—32
Health Branch.....	O—18
Health grants.....	O—25
Immigration medical inspection.....	O—21
Pensions, 1914-18 war.....	O—11
Pensions, present war.....	O—31
Returned Soldiers' Insurance Fund.....	O—46
Post Office.....	P
Air and Land Mail Services.....	P—16
Post Office Savings Bank.....	P—20
Railway Mail Service.....	P—15
Prime Minister's Office.....	Q
Privy Council.....	R
Wartime Information Board.....	R—2, 4
Public Archives.....	S
Public Printing and Stationery.....	T
Canada Gazette.....	T—4
King's Printer's Advance Account.....	T—6
Public Works.....	U
Chief Architect's Branch.....	U—9, 39
Chief Engineer's Branch.....	U—19, 43
Construction, Repairs and Improvements—	
Dominion Public Buildings.....	U—4
Harbours and Rivers.....	U—6
National Gallery of Canada.....	U—33, 46
Telegraph Branch.....	U—30, 44
Royal Canadian Mounted Police.....	V
Policing of Provinces and Municipalities.....	V—3
Secretary of State.....	W
Bankruptcy Act Administration.....	W—7
Bureau for Translations.....	W—5
Laurentian Terrace Hostel.....	W—11
Patent and Copyright Office.....	W—7
Quebec Conference.....	W—9
Soldier Settlement of Canada.....	X
Veterans Land Act.....	X—3, 7
Trade and Commerce.....	Y
Canada Grain Act.....	Y—13, 24, 25
Canadian Government Elevators.....	Y—16
War Damage Insurance.....	Y—25
Canadian Shipping Board.....	Y—19
Canadian Shipping Board—Revolving Chartering Fund.....	Y—20, 26
Census of population.....	Y—11
Commercial Intelligence Service.....	Y—5
Dominion Bureau of Statistics.....	Y—10
Electricity and Gas Inspection Service.....	Y—7
Greece, Gift of Wheat to.....	Y—20
Mail subsidies and steamship subventions.....	Y—12
Mutual Aid.....	Y—26
National Research Council.....	Y—17, 21, 25
Steamship Subsidies War Stabilization Fund.....	Y—21
Weights and Measures Inspection Service.....	Y—8

TABLE OF CONTENTS—Continued

	PAGE
Transport	Z
Acquisition of Airfields from the United States.....	Z—44
Air Service	Z—30, 41
Board of Transport Commissioners.....	Z—11
Canadian Broadcasting Corporation Funds.....	Z—55
Canadian Government Trans-Atlantic Air Service.....	Z—44
Canals Service	Z—12, 44
Canadian National Railways.....	Z—5, 50, 53
Control of civil aviation.....	Z—30
Department of Transport Stores Account.....	Z—52
Government Employees' Compensation Act.....	Z—27
Hudson Bay Railway.....	Z—25
Loans and Advances.....	Z—53
Marine Service.....	Z—15, 44
Maritime Freight Rates Act.....	Z—25
National Harbours Board.....	Z—9, 39, 52, 54, 55
Prince Edward Island Car Ferry and Terminals.....	Z—37
Pilots' Pension Funds.....	Z—56
Radio, Administration of Regulations.....	Z—33
Railway Grade Crossing Fund.....	Z—24
Railway Service.....	Z—24, 48
Canadian Mutual Aid Board.....	ZZ

PART III

Appendix—Assistance to Railways since Confederation.....	3
--	---

REPORT OF THE AUDITOR GENERAL

PUBLIC ACCOUNTS

Introduction

ANALYSIS OF THE PUBLIC ACCOUNTS

DEPARTMENT OF FINANCE,

OTTAWA, January 11, 1945.

The Honourable J. L. ILSLEY,
Minister of Finance.

SIR,—In accordance with section 38 of the Consolidated Revenue and Audit Act, 1931, I have the honour to submit to you herewith the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1944.

INTRODUCTION—ANALYSIS OF THE PUBLIC ACCOUNTS

A. INTRODUCTORY REMARKS.

At the close of the Introduction to the Public Accounts for the fiscal year ended March 31, 1943, in reference to the new form of the Public Accounts, I said

All those associated with the undertaking, however, would agree, I believe, that there is still room for further improvement. Plans for other modifications and additions which we had in mind for this volume have had to be postponed because of lack of time and shortage of staff. These and other improvements we hope to make in succeeding Reports.

Some, though by no means all, of the improvements then in mind it has proven possible to make this year. Perhaps the most important of these is the revision of the classification of the balance sheet; this is more fully discussed in the next section. Another is the extension of the comparative feature of the balance sheet (first introduced in 1942-43) to the schedules.

Following the procedure started last year, this Introduction will endeavour to summarize the Dominion's financial transactions in such a way as to assist the reader in grasping the significance of the voluminous details to be found in Parts I and II of the Report, and to assist also in putting them in proper perspective in relation to one another. The financial reports of a body engaging in so many diverse and extensive activities as the Dominion Government must necessarily be voluminous and complicated even with the best of presentation; by means of this summary however it is hoped that the ordinary reader will be able to follow the general outlines. In furtherance of this object all or nearly all the figures on these pages have been rounded off to the nearest hundred thousand dollars. Those who wish to pursue details will find them in Parts I and II.

The pages to follow will present, with appropriate comments upon the more significant aspects of each item: the Dominion's balance sheet; a brief summary of the expenditure and revenue statement; a statement of the budgetary deficit or the increase in net debt; a more detailed summary of expenditure; a similarly expanded summary of revenue; the percentage distribution of revenue and expenditure; a statement of the requirements for and sources of cash, contrasting such a statement with the summary statement of expenditure and revenue already mentioned; and the indirect or contingent liabilities of the Dominion. Wherever practicable throughout this Introduction, comparative figures are shown for the past five fiscal years, for these are the years that have elapsed in the struggle that now encompasses most of mankind.

B. THE BALANCE SHEET AS AT MARCH 31, 1944.

(1) The New Form of the Balance Sheet.

A balance sheet is the presentation of the financial position of the entity to which it relates as at a particular moment of time—usually the close of business on the last day of the financial year—after giving effect to the changes resulting from the transactions that have been effected since the previous balance sheet. Balance sheets should be made up in a form that will show all the significant relationships and contrasts between the items of which they are composed. Of course that is to counsel perfection; except in very simple cases it is impossible to accomplish this ideal result in a single understandable statement, thus there is usually room for differences of opinion on methods of presentation. Furthermore as condi-

tions change old relationships become relatively less important and new ones arise, so that revisions are necessary from time to time.

Until this year's revision, the Dominion's balance sheet has remained substantially unchanged in form since 1920. The changes of content during the last twenty-odd years have been great, especially those of the five war years just past, and so it has been thought advisable to recast the pattern in which the statement is made. By grouping the accounts and showing sub-totals for each group the figures are presented in a way that will assist the reader in understanding what the various items are, how they are related to each other, and what is the significance of the whole.

In order to show a comparable presentation for previous years, all balance sheets back to that as at March 31, 1939, have been recast in the new form and appear as Appendix No. 13 to Part I of this Report, at page 49. Schedules are attached showing the breakdown of those items which did not appear in similar form in previous years. It is not intended to repeat this appendix in future years; it is included this year for purposes of record. It will be noted that the period covered is that of the five completed fiscal years during which the present war has raged, and thus includes most of the changes in the content of the balance sheet.

Table I gives, in summary form, the balance sheet as at March 31 in each year from 1939 to 1944 inclusive.

TABLE I

BALANCE SHEET OF THE DOMINION OF CANADA AS AT MARCH 31, 1939 TO 1944¹
(In millions of dollars)

Item	As at March 31					
	1944	1943	1942	1941	1940	1939
ASSETS						
1. Cash.....	18.2	91.9	803.2	351.3	178.5	32.6
2. Departmental Working Capital Advances.....	7.8	6.8	6.4	6.3	4.9	4.8
3. Loans and Advances (Recoverable).....	2,844.8	2,360.4	1,662.6	911.6	412.9	365.8
4. Investments.....	225.4	74.4	84.6	79.0	116.7	110.7
5. Province Debt Accounts.....	2.3	2.3	2.3	2.3	2.3	2.3
6. Deferred Charges.....	81.7	75.0	55.6	44.6	42.1	41.8
7. Sundry Suspense Accounts.....	538.9	401.2	0.1	2	2	2
	3,719.0	3,012.0	2,614.9	1,395.2	757.5	558.1
Less—Reserve for possible losses on ultimate realization of Active Assets ²	-100.0	-75.0	-50.0	-25.0		
Total Active Assets.....	3,619.0	2,937.0	2,564.9	1,370.2	757.5	558.1
8. Net Debt.....	8,740.1	6,182.8	4,045.2	3,648.7	3,271.3	3,152.6
	12,359.1	9,119.9	6,610.1	5,018.9	4,028.7	3,710.6
LIABILITIES						
9. Floating Debt.....	106.5	121.8	67.8	34.9	23.3	13.9
10. Deposit and Trust Accounts.....	862.9	617.4	341.2	323.0	52.4	51.6
11. Insurance, Pension, and Guaranty Accounts.....	366.6	326.8	294.0	264.3	243.3	221.4
12. Deferred Credits.....	16.9	7.2	1.1	0.6	0.2	0.2
13. Sundry Suspense Accounts.....	36.0	37.1	3.1	1.0	1.2	0.9
14. Province Debt Accounts.....	11.9	11.9	11.9	11.9	11.9	11.9
15. Reserves for Certain Contingent Liabilities ³	21.4	11.8	18.4	10.5	.....	25.0
16. Funded Debt.....	10,936.8	7,985.8	5,872.4	4,372.7	3,696.4	3,385.7
	12,359.1	9,119.9	6,610.1	5,018.9	4,028.7	3,710.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ For full details see Appendix No. 13, Page 49, Part I.

² Less than \$50,000.

³ See also item 15, reserves for certain contingent liabilities, and footnote thereto.

⁴ Excluding the reserve for possible losses on ultimate realization of active assets, which has been deducted from total active assets.

(2) Important Items in the Balance Sheet as at March 31, 1944.

The balance sheet of the Dominion is shown in Part I, pages 2 and 3. Following the practice initiated last year it is given on a comparative basis, disclosing not only the amount of each item at the close of the fiscal year 1943-44 but also the corresponding amount at the close of 1942-43 and the change during the year. A reference number is given to each item and on pages 4 to 7 there is an explanatory note for each. Table I above gives the same information in abbreviated form, and extends the record back to March 31, 1939, as well; the same reference numbers have been used as in Part I.

It will be noted that the aggregate liabilities of the Dominion amounted to \$12,359.1 million at March 31, 1944, an increase of \$3,239.2 million during the year. Nearly 89 per cent of the aggregate liabilities is represented by funded debt (including Treasury Bills, Deposit Certificates, and the estimated refundable portion of the personal income tax and the excess profits tax). Fortunately, however, the part of the funded debt which is payable in foreign currencies has decreased still further both relatively and absolutely, so that it is now less than 4 per cent of the total—the equivalent of \$12.4 million in London and \$333 million in New York out of a total of \$10,936.8 million. Floating debt (which consists of outstanding cheques and interest, matured funded debt outstanding, and similar demand liabilities) was only \$106.5 million, a decrease of \$15.3 million from the comparable figure a year previously. Sundry funds deposited with the Receiver General or held in trust for various purposes amounted to \$862.9 million, and the amounts at the credit of a number of insurance, pension, and guaranty funds totalled a further \$366.6 million. The remaining items on the liabilities side of the balance sheet are: deferred credits (balances whose ultimate accounting treatment is known, but which are held until certain conditions are met), \$16.9 million; sundry suspense accounts (where some uncertainty as to disposition exists), \$36.0 million; provincial debt accounts (settlements arising out of the agreements at the time of Confederation), \$11.9 million; and reserves for certain contingencies (excluding the reserve for the revaluation of active assets, which is deducted from the value of those assets in order to give a truer picture of their realizable value), \$21.4 million.

Offsetting these liabilities (and in a measure explaining their existence, because much of the Dominion's debt is attributable to the loans, advances, and investments which form a large part of the assets) are what are known as Active Assets, following the classification adopted in the budget speech of 1920. Essentially, they consist of the earning assets (that is, assets which yield interest or profits and dividends) together with very liquid assets such as cash and bullion.

The principal active assets at March 31, 1944 were: cash, \$18.2 million; departmental working capital, \$7.8 million; recoverable loans and advances, \$2,844.8 million (including loans and advances of \$572.8 million to various railway and steamship companies, of \$585 million to the Foreign Exchange Control Board, and of \$1,190.1 million to the United Kingdom and various foreign governments, all arising largely out of war transactions); investments, \$225.4 million; provincial debt accounts (like the liability item already mentioned, this is part of the settlements arising out of the Confederation agreements), \$2.3 million; deferred charges (the cost of loan flotations, in process of being amortized over the life of the loans), \$81.7 million; and sundry debit suspense accounts, \$538.9 million.

The non-active assets will be described in Section D below, in connection with the net debt.

(3) Balance Sheet Changes during the Fiscal Year 1943-44.

The changes in the balance sheet in any year are of two distinct types: (a) changes in the net debt (item 8 of Table I), which result from the net effect of the annual revenue and expenditure in producing a deficit or a surplus; and (b) more or less autonomous changes in assets and liabilities. The former type will be explained in Section D below, which is entitled "The Deficit, or Increase in Net Debt"; but at this point comment on the latter type of change is in order.

The Government is frequently called upon to make loans or investments of various kinds in carrying out its policies, or otherwise to acquire active assets, and from time to time it realizes on assets previously acquired. These activities are quite outside the field of annual expenditures and revenues in the strict accounting sense, though of course they must be authorized by parliament in exactly the same way as expenditures and normally they are related to or complement them. Similarly the changes in liabilities, while they may be affected to an important degree by governmental actions, are in most cases quite unrelated to the annual revenues and expenditures.

Turning to more specific comments, the fluctuations in cash need no explanation since it is a residual item dependent mainly on the timing of the receipt of revenues and the proceeds of borrowing operations, on the one hand, and the rate of cash outlay, on the other. Similarly, changes in departmental working balances are easily understood as relating mainly to changing volume of work in progress.

The annual change in loans and advances calls for more detailed treatment, as this has become the largest item among the active assets. Probably no better comment could be made than to present Table II, which is a summary of the principal changes in loans and advances during the past five fiscal years. Some further detail is given in Section H below, which analyzes total requirements for and sources of cash, and in Appendix No. 13 at page 49 of Part I; complete details will be found in the departmental sections of Part II so far as 1943-44 is concerned, and in the corresponding sections of the Public Accounts for 1942-43. The table follows:

TABLE II

ANNUAL CHANGES IN ACTIVE LOANS AND ADVANCES, 1939-40 TO 1943-44
(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
RAILWAY AND STEAMSHIP COMPANIES—					
1. Canadian National Railways.....	-3.9	142.5	251.2	113.7	27.2
2. Canadian National Steamships—Canadian Government Merchant Marine Ltd.....			-0.8	0.8	
3. Canadian Pacific Railway Co.....		-12.8	-2.1	6.4	2.3
4. Net Total, Railway and Steamship Companies.....	-3.9	129.7	248.4	120.9	29.4
5. FOREIGN EXCHANGE CONTROL BOARD.....	185.0	-325.0	400.0	325.0	
SUNDRY GOVERNMENT AGENCIES					
6. Canadian Broadcasting Corporation.....		-0.5	-0.3	-0.4	0.7
7. National Harbours Board.....	-0.1	-0.3	-1.0	-0.3	0.9
8. Soldier Settlement of Canada.....	-2.1	-1.7	-1.8	-2.1	-2.8
9. Sundry Crown Companies (war activities).....	63.3 ¹	45.1	15.4	9.9	
10. Sundry Crown Plants, privately managed (war activities).....	57.0 ¹				
11. Net Total, Sundry Government Agencies ²	118.1	42.7	12.4	7.0	-1.1
12. PROVINCIAL AND MUNICIPAL GOVERNMENTS.....	-0.4	-0.9	-0.6	1.7	13.6
UNITED KINGDOM AND OTHER GOVERNMENTS					
13. United Kingdom, food advance accounts.....	13.2	6.8			
14. United Kingdom, loan under The War Appropriation (U.K. Financing) Act, 1942.....	-42.4	700.0			
15. United Kingdom, Australia, and New Zealand—air training accounts.....	205.4	56.4	72.2	34.0	
16. Union of Soviet Socialist Republics, loan for the purchase of wheat.....	9.1	0.9			
17. War Supplies Ltd., for munitions to be sold to the United States of America.....	-11.9	83.0			
18. Sundry Governments, miscellaneous recoverable accounts ³	16.8	0.7	7.4	6.4	1.1
19. Net Total, U.K. and other Governments.....	190.2	847.7	79.6	40.4	1.1
MISCELLANEOUS					
20. Dominion and National Housing Acts.....	-0.5	0.2	2.6	3.8	4.4
21. Sundry munitions contractors, etc. (Department of Munitions and Supply).....	-4.0	3.6	9.3	⁴ -0.1	-0.3
22. Sundry loans and advances.....	-0.1	-0.3	-0.7		
23. Net Total, Miscellaneous.....	-4.6	3.5	11.3	3.7	4.1
24. NET TOTAL, ALL LOANS AND ADVANCES.....	484.4	697.8	751.0	498.7	47.1
MEMORANDUM: Write-offs included above⁵—					
25. Land Settlement Loans (item 8).....	-0.6	-0.1	-0.3	-1.0	-1.6
26. Province of Saskatchewan, Drought Area Relief Loans 1934-35.....					-1.4

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ A substantial portion of these sums relate to previous years' war expenditure, though they were not so shown in previous years; see pages xxxviii and xlix.

² Includes some departmental accounts too small to appear in this table.

³ Composed largely of Department of National Defence accounts for the United Kingdom and other governments.

⁴ Less than \$50,000.

⁵ In addition to the two items shown there are write-offs of Canadian Farm Loan Board stock each year, but the amounts are too small to appear in this table.

There is one item in the table—Item No. 1, Loans and Advances to the Canadian National Railways—which is of sufficient special interest to warrant more detailed treatment so far as the fiscal year 1943-44 is concerned, especially as the figure in this table is the net result of many transactions, some of which also appear in the revenue and expenditure tables. These transactions may be divided into five different categories: (1) advances under various statutes; (2) purchase of railway equipment which in turn is leased to the Railway; (3) repayments of loans; (4) instalment payments on hire-purchase agreements; and (5) miscellaneous adjustments between certain accounts, as follows:

1. Advances—

Under Canadian National Railways Refunding Act, 1938—for retirement of maturing issues	\$17,200,637
Under Canadian National Railways Financing and Guarantee Act, 1940—Purchase of Grand Trunk Railway Company of Canada 4 per cent Perpetual Consolidated Debenture Stock.....	1,180,150
Under Canadian National Railways Financing and Guarantee Acts 1941 and 1942—Purchase of Securities from Canadian holders...	78,022
Under the War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities from Government of the United Kingdom.	2,111,460
Under the War Appropriation Act, 1943—for capital purposes in connection with oil drilling campaign.....	593,000
Total Advances.....	\$21,163,269

2. Equipment purchased by Government and leased to Railway under Hire-Purchase Agreements:—

1941 Agreement	\$ 3,295,250
1942 Agreement	17,366,503
Total Equipment Purchased.....	\$20,661,753
Total Advances and Equipment Purchased.....	\$41,825,022

3. Repayments of loans—

Application of 1943 Net Income Surplus—

Advances—Financing and Guarantee Act, 1941.....	\$ 6,634,425
Advances—Financing and Guarantee Act, 1942.....	5,754,914
Advances—Refunding Act, 1938	22,622,073
Advances—War Appropriation Acts—Capital purposes in connection with oil drilling campaign.....	628,000
Total Net Income Surplus.....	\$35,639,412

4. Repayments of instalments under Hire Purchase Agreements—

1936 Agreement	\$ 517,173
1940 Agreement	991,968
1941 Agreement	1,382,634
Total Equipment Repayments	\$ 2,891,775

5. Miscellaneous Adjustments:—

Surplus available from Depreciation Reserves and Debt Discount Amortization after providing for capital expenditures during 1943—Applied to advances under the Refunding Act, 1938.....	\$ 5,877,327
Financing and Guarantee Act, 1941—Purchase of securities from Canadian holders (Adjustment of advances previously made under Financing and Guarantee Act, 1941, transferred to other authorities included in Category No. 1)	1,323,604
Total	\$ 7,200,931
Total repayments	\$45,732,118
Net repayments	\$ 3,907,096

It will be noted that category No. 3 is a repayment of previous loans, as are No. 4 and No. 5, and arises through the policy of applying the net income surpluses of the company to the repayment of previous loans made by the government. This group might prove confusing if not explained, for the same amount appears on both sides of the revenue and expenditure statement. There however the entries are merely of a bookkeeping nature, in order to show the value of the C.N.R. Securities Trust Stock on the Dominion's books at the same amount as on the books of the company; they merely record the change in the Dominion's equity in the railway. (Indeed this whole situation is chiefly interesting because it shows the dual role of the government with respect to the C.N.R.—that of bondholder or creditor on the one hand, and that of stockholder or equity owner on the other.)

The changes in the remaining items on the asset side are largely self-explanatory, except for changes in the net debt which will be treated in Section D below.

Few of the changes in liabilities require comment. Since the floating debt may well be described as involuntary borrowing (consisting of cheques and other liquid instruments not yet presented for payment by the government's creditors), its current level reflects the vastly increased volume of payments being made, though with some fluctuations from year to year as might be expected. The increase in Deposit and Trust Funds, aside from a temporary deposit of advance payments for War Supplies Ltd. in 1941-42, is almost wholly due to two special accounts in the name of the Minister of Finance, opened for custody purposes; these accounts appear for record only and may be disregarded here as they are merely contra entries to accounts on the Assets side. The increase in Insurance, Pension, and Guaranty accounts is mainly due to the War Damage Insurance fund, to funds built up to cover employees' compensation on government-owned defence projects, and to the Retirement Fund deductions from the salaries of temporary war-time civil servants. Even the increase in funded debt needs little comment, for it is clearly dictated by the need to cover the excess of expenditure over revenue, and the increase in active assets, and the need to ensure a sufficient working cash balance. This item will be discussed in more detail later, in connection with the analysis of requirements for and sources of cash, presented in Section H.

C. SUMMARY OF EXPENDITURE AND REVENUE

Before beginning a more detailed examination of expenditures and revenues, with which the next few sections will be concerned, it may be useful to take a brief overall look at the totals involved and how these totals have changed during five war years. In 1939-40 total expenditures were \$680·8 million, including war expenditure of \$118·3 million or 17·4 per cent of the total; in 1943-44 total expenditures were \$5,322·3 million, of which war expenditures were \$4,587·0 million or 86·2 per cent. In order to meet these enormously increased expenditures, revenues rose from \$562·1 million (1939-40) to \$2,765 million (1943-44), leaving a deficit which rose from \$118·7 million to \$2,557·2 million. These changes are shown in Table III, where the causal role of expenditures under the war appropriations (the so-called "war expenditures") can be plainly seen. Indeed it is literally true to speak of the "causal role" of war expenditures, for the policy has been not to allow financial considerations to limit war activities; Canada's participation has been based on what has been considered fair and proper on the basis of physical considerations, and this in turn has determined the financial burden to be met.

TABLE III

SUMMARY OF EXPENDITURE AND REVENUE, 1939-40 TO 1943-44
(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
EXPENDITURE					
Non-War Expenditure ¹ —					
1. Ordinary Expenditure.....	630.4	561.3	444.8	390.6	398.3
2. Capital Expenditure.....	2.6	3.3	3.4	3.4	7.0
3. Special Expenditure.....	37.5	31.3	64.0	42.9	89.1
4. Government Owned Enterprises.....	1.3	1.2	1.2	18.2	42.1
5. Other Charges, including the write-down of assets..	63.4 ²	65.8 ²	32.0 ²	42.5 ²	26.0 ²
6. Total Non-War Expenditure.....	735.2	662.9	545.4	497.6	562.5
War Expenditure ¹ —					
7. Annual War Appropriation Acts.....	3,766.3	2,789.5	1,382.5	778.4	127.4
8. Less charged to active assets.....	-91.9	-65.2	-42.8	-26.4	-9.1
9. War Appropriation (U.K. Financing) Act, 1942, and War Appropriation (United Nations Mutual Aid) Act, 1943.....	912.6	1,000.0			
10. Total War Expenditure.....	4,587.0	3,724.2	1,339.7	752.0	118.3
11. Total Expenditure.....	5,322.3	4,387.1	1,885.1	1,249.6	680.8
REVENUE					
12. Ordinary Revenue.....	2,725.1	2,252.8	1,463.8	859.8	541.6
13. Less estimated refundable taxes.....	-155.0	-70.0			
14. Capital Refunds.....	0.1	0.1	1.0		
15. Special Receipts and other credits.....	194.8 ²	66.6 ²	23.7 ²	12.4 ²	20.5 ²
16. Total Revenue and Credits.....	2,765.0	2,249.5	1,488.5	872.2	562.1
DEFICIT					
17. Excess of Expenditure over Revenue, or increase in net debt (11-16).....	2,557.2	2,137.6	396.5	377.4	118.7

Note: Due to rounding off the columns may not add exactly to the totals shown.

¹ The distinction between "war" and "non-war" is arbitrary; "war expenditure" means charges to The War Appropriation Acts and "non-war" means all other expenditure.

² A change in the practice with respect to certain adjustments of the C.N.R. non-active accounts occurred in 1943-44, affecting items 5 and 15. On the previous basis item 5, Other Charges, would have been \$63.9 million in 1943-44; on the new basis the 1939-40 figure would have been unchanged, 1940-41 would have been \$34.9 million; 1941-42, \$26.9 million; and 1942-43, \$56.7 million. The annual deficits would be unchanged however, for offsetting adjustments would occur in Revenue since the entries involved are contras and appear in both places. These offsetting adjustments would be in item 15, Special Receipts and Other Credits.

³ Less than \$50,000.

It must be observed parenthetically that the terms "war expenditure" and "non-war expenditure" as used here are to a considerable degree arbitrary. The former means simply those expenditures charged to the various war appropriations, and the latter means all other expenditures. The compensation paid to the provinces for vacating the personal income and the corporation tax fields, and for loss of gasoline tax revenue, are directly attributable to the war, as are a large portion (or all) of the increase in interest on the public debt and in the cost of revenue collection, yet none of these is charged to the war appropriation and so none is included in war expenditure. Indeed the costs of nearly all government services have increased due to the war. On the other hand, however, war expenditures and war activities have resulted directly or indirectly in the reduction of other expenditures; for example they have contributed materially to the improvement in the finances of the Canadian National Railways, thus converting what used to be an operating deficit into a surplus.

It is possible to amend Table III to include only that part of the fiscal year 1939-40 from September 1, 1939 on, by making use of the monthly summaries of expenditure and revenue published by the Comptroller of the Treasury. This will give a reasonably close approximation to the period from the start of the war to date, though there are certain errors introduced by such a procedure. It is not merely that Canada officially declared war on September 10, 1939, for war expenditures may be considered to begin some time prior to the start of hostilities and there is thus a certain arbitrariness in any choice of starting date; it is rather that certain transactions are entered as expenditure or revenue only once a year, before the close of the books. Some of these could perhaps be pro-rated over the year (for example the amortization of bond discounts and commissions) but others can not (for example the net gain or loss in Premium, Discount, and Exchange Account, which may be distributed very unevenly over the year). On balance it has been thought best to use the Comptroller's statement without adjustment; the division of the year into "war" and "non-war" portions is arbitrary at best, the adjustments that could be made with reasonable assurance are relatively small, and to attempt them might give an appearance of accuracy to the figures which would not be justified. With these qualifications, then, Table IV modifies the figures in Table III so as to summarize expenditure and revenue from the start of the present war to March 31, 1944.

TABLE IV

EXPENDITURE AND REVENUE, SEPTEMBER 1, 1939 TO MARCH 31, 1944
(In millions of dollars)

Item	April 1, 1939 to March 31, 1944	April 1, 1939 to Aug. 31, 1939 ¹	Sept. 1, 1939 to March 31, 1944 ²
EXPENDITURE	I	II	III (I-II)
Non-War Expenditure—			
1. Ordinary Expenditure.....	2,425.4	157.6	2,267.8
2. Capital Expenditure.....	19.7	2.3	17.4
3. Special Expenditure.....	264.7	14.5	250.3
4. Government Owned Enterprises.....	64.0	41.7	22.3
5. Other Charges, including the write-down of assets.....	229.7	0.5	229.2
6. Total Non-War Expenditure.....	3,003.6	216.6	2,787.0
War Expenditure—			
7. Annual War Appropriation Acts.....	8,844.1		8,844.1
8. Less charged to active assets.....	-235.4		-235.4
9. The War Appropriation (United Kingdom Financing) Act, 1942, and The War Appropriation (United Nations Mutual Aid) Act, 1943..	1,912.6		1,912.6
10. Total War Expenditure.....	10,521.3		10,521.3
11. Total Expenditure.....	13,524.8	216.6	13,308.2
REVENUE			
12. Ordinary Revenue.....	7,843.1	233.7	7,609.4
13. Less estimated refundable taxes.....	-225.0		-225.0
14. Capital refunds.....	1.3		1.3
15. Special Receipts and Other Credits.....	318.0		317.9
16. Total Revenue and Credits.....	7,937.3	233.8	7,703.5
17. EXCESS OF EXPENDITURE OVER REVENUE, or increase in net debt (11-16).....	5,587.5	-17.2	5,604.7

NOTE: Due to rounding off the figures may not add exactly to the totals shown.

¹ From the statement published by the Comptroller of the Treasury in the *Canada Gazette*, Vol. LXXIV, No. 11, September 14, 1940. Subject to the qualification that certain entries after August 31 1939 may be considered to relate in part to the period from April 1 to August 31 1939.

² Less than \$50,000.

Table V adds an interesting comparison of the corresponding period in the war of 1914-18 with that covered in Table IV. In this case the fiscal year 1918-19 is included, which covered a period of some five months after the cessation of hostilities; but this does not distort the picture for war and demobilization expenses continued through the whole of that year and most of 1919-20 as well. The contrast between the portion of total expenditure raised by taxation and other revenue measures in the present war with that in 1914-18 is particularly striking, since the scale of expenditure is so much greater now—in the one year 1943-44 expenditures were nearly two and one-third times as great as during the entire comparable period of the earlier conflict.

TABLE V
EXPENDITURES AND REVENUES AUGUST 1, 1914 TO MARCH 31, 1919
COMPARED WITH SEPTEMBER 1, 1939 TO MARCH 31, 1944
(In millions of dollars)

War Years, 1914-19 ¹				War Years, 1939-44			
Fiscal Year	Total Expenditure	Total Revenue	Ratio of Revenue to Expenditure	Fiscal Year	Total Expenditure	Total Revenue	Ratio of Revenue to Expenditure
			%				%
1914-15 ²	206.4	86.9	42.1	1939-40 ³	464.2	328.3	70.7
1915-16.....	339.7	172.1	50.7	1940-41.....	1,249.6	872.2	69.8
1916-17.....	498.2	232.7	46.7	1941-42.....	1,885.1	1,488.5	79.0
1917-18.....	576.7	260.8	45.2	1942-43.....	4,387.1	2,249.5	51.3
1918-19.....	697.0	312.9	44.9	1943-44.....	5,322.3	2,765.0	52.0
	2,318.0	1,065.5	46.0		13,308.2	7,703.5	57.9

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ Though the fiscal year 1918-19 extended some five months beyond the cessation of hostilities war and demobilization costs continued well into 1919-20.

² Eight months only, August 1 1914 to March 31 1915; computed similarly to the period September 1 1939 to March 31 1940 in Table IV and subject to similar qualifications.

³ Seven months only, September 1 1939 to March 31 1940. Computed as in Table IV.

D. THE DEFICIT OR INCREASE IN NET DEBT.

(1) The Nature of the Net Debt.

There are two elements which make up the net debt. One of these comprises capital and non-active accounts; it arises out of the accounting practices outlined in the 1920 budget speech. Among other things it was decided that all assets which were not revenue producing or by nature highly liquid would be treated as "non-active"—in other words, treated as if outlay on them was very little different from current unrecoverable expenditure. The assets in question are the works acquired by the government as a result of expenditures designated as "capital" in the annual estimates, and certain other advances, investments, and receivables, including the Dominion's equity in the Canadian National Railways. The question of whether an asset is an earning asset or not must, of course, be answered on the basis of experience over a number of years. Some accounts classed as non-active may yield a return in favourable years, and some classed as active may fail to yield a return in certain years.

With respect to the so-called capital accounts, it should be noted that they do not include all items that are "capital" in the sense of giving service over a number of years, but only those paid for out of appropriations classed as Capital Expenditure by the expending departments in submitting their annual estimates to Parliament. Departmental practices vary concerning what items are so considered.

The other element in the net debt, and by far the larger, is the Consolidated Deficit Account (formerly known as the Consolidated Fund—its name has been changed to avoid confusion with the very different Consolidated Revenue Fund, which is a title used to mean all moneys on deposit with the Receiver General for any purpose). The Consolidated Deficit Account is nothing more than the excess of expenditures over revenues on current account, accumulated since Confederation. It includes the write-down of both active and non-active assets, as authorized by Parliament from time to time.

It will be observed that a deficit (the excess of annual expenditure over annual revenue) must result in a corresponding increase in the net debt of the Dominion, for it can only be covered by an increase in liabilities or a decrease in active assets. Conversely, a surplus reduces the net debt.

(2) The Increase in Net Debt during the Fiscal Year Ended March 31, 1944.

The deficit or increase in net debt was \$2,557.2 million in the fiscal year ended March 31, 1944. Table VI shows how this increase was made up, and compares it with the increases during the preceding four fiscal years. As will be shown below in Section H, which summarizes the requirements for and sources of cash, the deficit must not be confused with the net cash requirements or the cash deficiency. It is simply the amount by which the net liabilities of the Dominion have increased as a result of the financial transactions of the year, on the assumption that all active assets are realizable.

TABLE VI
ANALYSIS OF THE INCREASE IN NET DEBT, 1939-40 TO 1943-44
(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
CAPITAL AND NON-ACTIVE ACCOUNTS					
<i>Charges—</i>					
(a) Cash Expenditure:					
1. Capital Expenditure.....	2.6	3.3	3.4	3.4	7.0
2. Government Owned Enterprises—non-active loans and advances.....	0.6	0.7	0.8	0.7	1.0
3. Saskatchewan Seed Grain Loans Guarantees—fulfilment of guarantee.....				7.1	2.6
(b) Adjustment of C.N.R. Securities Trust Stock Account for equity increases due to:					
4. Capital gain on redemption of securities.....	2.4	11.1	0.1	5.5	
5. Net income surplus.....	35.6	25.1	4.0		
6. Total charges, capital and non-active accounts.....	41.3	40.1	8.3	16.7	10.7
<i>Credits—</i>					
(c) Cash Repayments:					
7. Capital Accounts.....	-0.1	-0.1	-1.0	1	1
8. Government Owned Enterprises—non-active loans and advances.....	-0.2	1	1	1	
9. Unemployment Relief Act, 1932—loan to Canadian Pacific Railway Company.....	-1.0				
(d) Write-Offs to Consolidated Deficit Account—Adjustment of C.N.R. Securities Trust Stock Account for equity decreases due to:					
10. Capital loss on sale of steamships.....				-1.5	
11. Line abandonments.....	-0.2	-4.6	-2.5	-2.3	-2.6
12. Relief Loans to Province of Saskatchewan.....					-17.7
13. Seed Grain and Relief Accounts, Department of Mines and Resources.....	1	1	-0.1	1	1
14. Total credits, capital and non-active accounts.....	-1.5	-4.7	-3.7	-3.9	-20.3
15. Net excess of expenditure over revenue, capital and non-active accounts.....	39.8	35.3	4.7	12.8	-9.6
CONSOLIDATED DEFICIT ACCOUNT					
16. Net excess of all other expenditure over all other revenue, charged to Consolidated Deficit Account.....	2,517.5	2,102.3	391.9	364.6	128.3
17. INCREASE IN NET DEBT, or over-all deficit.....	2,557.2	2,137.6	396.5	377.4	118.7

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

E. ANALYSIS OF EXPENDITURE.

(1) Ordinary Expenditure.

(a) Public Debt Charges.

Interest on the public debt is the largest single item of non-war expenditure, amounting to \$242.7 million in 1943-44. This is not great in relation to total expenditures of \$5,322.3 million and total revenues of \$2,765.0 million—only 4.6 per cent and 8.8 per cent respectively. It is even less in proportion to national income, which is a much more significant comparison since the interest payment is important mainly as a claim upon income.

It has already been noted however that a substantial portion of the Dominion's funded debt is attributable to the acquisition of earning assets. That being so, it is proper to deduct the interest or other return from these investments from the total interest paid out and examine the remainder—what might be called the net interest payment. The amount will be found at item 46, Table XII, page xxxiv under the heading "Return on Investments"; in 1943-44 this amounted to \$48.3 million, so that the net interest payment was only \$194.4 million. This is 3.7 per cent of expenditure or 7.0 per cent of revenue for the year.

Only the interest payable abroad, however, forms a real drain upon the national income; apart from possible indirect effects, interest payable to Canadians only "costs" the nation as a whole the administrative expenses incurred in collecting the revenue from the taxpayers and paying it out to the bondholders. There is no precise information available concerning the portion of the Dominion's debt which is held abroad, but it may be presumed to approximate the debt payable in foreign currencies. In 1943-44 interest of only \$14 million was so payable, or 0.3 per cent of total expenditure.

Table VII summarizes these figures over the last ten fiscal years.

TABLE VII

COMPARISON OF INTEREST PAYMENTS WITH TOTAL EXPENDITURE, 1934-35 TO 1943-44
(In millions of dollars)

Fiscal Year	Total Expenditure	Total Interest Payments		Return on Invest- ments	Net Interest Payments		Interest payable in Foreign Currencies	
		Amount	Ratio to Expenditure		Amount	Ratio to Expenditure	Amount	Ratio to Expenditure
	\$	\$	%	\$	\$	%	\$	%
1934-35.....	478.1	138.5	29.0	11.1	127.4	26.7	31.6 ¹	6.6
1935-36.....	532.6	134.5	25.3	11.1	123.5	23.2	31.6 ¹	5.9
1936-37.....	532.0	137.4	25.8	12.5	124.9	23.5	32.6 ¹	6.1
1937-38.....	534.4	132.1	24.7	14.5	117.7	22.0	30.3	5.7
1938-39.....	553.1	128.0	23.1	14.4	113.6	20.5	30.5	5.5
1939-40.....	680.8	129.3	19.0	14.6	114.7	16.8	30.0	4.4
1940-41.....	1,249.6	139.2	11.1	17.9	121.3	9.7	24.9	2.0
1941-42.....	1,885.1	155.0	8.2	25.8	129.2	6.9	22.0	1.2
1942-43.....	4,387.1	188.6	4.3	41.2	147.3	3.4	18.4	0.4
1943-44.....	5,322.3	242.7	4.6	48.3	194.4	3.7	14.0	0.3

NOTE: Due to rounding off the figures may not add exactly to the totals shown.

¹ Including interest payable optionally in Canada or New York.

Adding the annual amortization of bond discounts and commissions, the cost of new loan flotations, and certain service charges to the figure of \$242.7 million in interest payments, gives a total of \$262.1 million for all public debt charges during 1943-44. In addition, however, \$17.4 million in discounts and commissions on loans issued during the year were added to Deferred Charges, to be amortized over the life of the respective loans. The comparable figure for public debt charges in 1938-39, was \$133.1 million; the increase during this period is attributable to the huge war expenditures of recent years.

(b) Other Uncontrollable Items.

Besides public debt charges, many other items in Ordinary Expenditure are of a contractual nature or are such that for policy or other reasons they could not easily be curtailed. Some items, for example, the expenditures of the Post Office and the National Revenue Depart-

ments, which might not normally be considered as uncontrollable, must be so considered now because their present level is dictated largely by war activities. The more important of these uncontrollable items and the relative expenditures in 1943-44 are:—

Unemployment Insurance Act—the government's contribution and cost of administration	\$17.5 million
Pensions—old age pensions, war and military pensions, superannuation payments, etc.	72.9 "
National Revenue Department expenditure.....	17.7 "
Post Office Department expenditure.....	48.5 "
Provinces—subsidies, and payments in compensation for vacating the personal income and the corporation tax fields and for the loss of gasoline tax revenue.....	109.9 "
Total of these uncontrollable items.....	<u>\$266.5 "</u>

(c) Controllable Ordinary Expenditure.

Out of total ordinary expenditure of \$630.4 million in 1943-44 we have seen that public debt charges and other uncontrollable items account for \$528.6 million. Accordingly controllable ordinary expenditure amounts to only \$101.8 million.

(2) Capital Expenditure.

Charges for expenditures classed as Capital amounted to only \$2.6 million during the year. Details will be found on page 10 of Part I and in the sections on the Departments of Public Works and Transport in Part II.

(3) Special Expenditure.

Special Expenditure amounted to \$37.5 million in 1943-44. The largest single item was for payments of awards to farmers under the wheat acreage reduction plan, amounting to \$30.1 million; if cost of administration amounting to nearly another million dollars (\$0.8 million) be added, this accounts for 82.5 per cent of all special expenditure. The remainder consisted of payments on relief projects, \$3.8 million, administration of The Prairie Farm Assistance Act, 1939, \$0.2 million, and (under the same Act) advances to the Prairie Farm Emergency Fund, \$2.6 million.

(4) Government Owned Enterprises.

Expenditures under this heading may be divided into two types: payments to meet the operating deficits of business enterprises wholly owned by the Dominion of Canada, and non-active loans and advances made to such enterprises. Expenditure of the former type during 1943-44 was \$0.7 million for the Prince Edward Island Car Ferry and Terminals and a relatively small amount (\$29,488.66) for the harbour at Churchill—both figures being for the calendar year 1943. An amount of \$0.6 million was provided to the National Harbours Board in non-active advances.

(5) Other Charges, Including Write-Down of Assets.

Total charges so classified aggregated \$63.4 million. Of this amount \$25.6 million constituted write-downs of active and non-active assets—principally the addition of a further sum of \$25 million to the reserve for possible losses on the ultimate realization of active assets. (Incidentally the scope of this reserve is now enlarged to include all active assets; formerly it was considered as applying only to Loans and Advances.) The remainder consists of statutory reductions of soldier and general land settlement loans, \$0.6 million, and two relatively small items—the yearly established losses on the seed grain and relief accounts administered by the Department of Mines and Resources (\$28,847.05) and the cancellation of Canadian Farm Loan Board Capital Stock (\$4,592).

The other items under this heading are adjustments in the stated value of the Canadian National Railways Securities Trust Stock, which represents the Dominion's equity as stockholder in the Railway, in order to agree with the value shown on the balance sheet of the company. They comprise increases due to the net income surplus of the C.N.R., \$35.6 million, and to the capital gain on the repatriation of securities, \$2.4 million, and a decrease of \$0.2 million due to the capital loss on line abandonments, or a net increase of \$37.8 million. (All figures relate to the calendar year 1943.) These entries are merely a bookkeeping adjustment and do not involve any outlay of cash; a contra entry appears in revenue, so the year's deficit is not affected. In particular, these transactions must not be confused with those described in section B above, where the application of the net income surplus of \$35.6 million to the retirement of

advances by the Dominion was described. The transactions in that case were those in which the company used available cash to repay a creditor for loans previously made, whereas here we are considering the effect on the sole stockholder resulting from an improvement in the position of a wholly-owned subsidiary. It is true that the creditor and the stockholder are one and the same—the Dominion Government—but the distinction is clear nevertheless. The increased value of the stockholder's equity results automatically from the company's improved position, but the repayment of the creditor depends on the policy decisions of the company and the Government and on the terms of the debt; it is not necessarily related to the amount of the surplus. It may be some help in understanding these complicated entries if we observe that the net effect is as if the company had turned over to the Dominion as sole stockholder the net profit of \$35.6 million and the net return of capital amounting to \$2.2 million, the Dominion had re-invested these sums in the company, and the company had chosen to use \$35.6 million of it to retire outstanding obligations to the Dominion as creditor and to use the remainder for general purposes as part of its working capital. (From the point of view of the company the retirement of interest-bearing obligations is analogous to an investment in earning assets.) It must be reiterated however that it is only the debt repayment to the Dominion that actually involved the transfer of cash; the other entries are merely book adjustments which show (by the revenue entry) that the net improvement of the company's finances accrues to the Dominion as sole equity owner and (by the debit or expenditure entries) that the form in which this value has been received is as an increase in the value of the Securities Trust Stock classed as a non-active asset.

It will be noted that the treatment of the adjustment of the C.N.R. Securities Trust Stock for losses due to line abandonments has been altered this year in order to clarify it. The net effect on the value of the Securities Trust Stock and on the budgetary deficit is exactly the same as in the previous method, though both total expenditure and total revenue are reduced somewhat.

(6) Total Non-War Expenditure.

Adding together the amounts shown under the various categories of expenditure in the preceding five subsections, we get the total of the so-called non-war expenditure—that is all expenditure except charges to The War Appropriation Acts. As already seen in section C above the distinction is rather arbitrary; nevertheless it has a practical justification as a readily available, easily understood, and reasonably meaningful figure. For 1943-44 it amounted to \$735.2 million; this is shown in Table VIII, which also gives comparable figures for the preceding fiscal years back to 1938-39, the last pre-war year.

TABLE VIII

ANALYSIS OF NON-WAR EXPENDITURE¹, 1938-39 to 1943-44
(In millions of dollars)

Item	Fiscal Years Ended March 31					
	1944	1943	1942	1941	1940	1939
1. Grand Total Expenditure.....	5,322.3	4,387.1	1,885.1	1,249.6	680.8	553.1
2. Less War Expenditure ²	4,587.0	3,724.2	1,339.7	752.0	118.3	.....
3. Total Non-War Expenditure ³	735.2	662.9	545.4	497.6	562.5	553.1
<i>Deduct Uncontrollable Items³</i>						
4. Unemployment Insurance ⁴	17.5	16.1	9.6	0.1	.....	.....
5. Public Debt Charges.....	262.1	202.5	171.6	145.7	134.6	133.1
6. Pensions, Superannuation, etc. ⁵	72.9	73.2	73.7	74.9	75.7	74.7
7. National Revenue Department.....	17.7	15.2	13.4	12.2	12.1	11.9
8. Post Office Department.....	48.5	44.7	41.5	38.7	36.7	35.5
9. Subsidies, and Payments to Provinces under Taxation Agreements.....	109.9	108.7	35.5	19.2	19.2	21.2
10. National Defence Department.....	0.1	0.4	0.3	0.2	13.2	34.4
11. Special Expenditure.....	37.5	31.3	64.0	42.9	89.1	71.9
12. C.N.R. Operating Deficits.....	.....	.....	.....	17.0	40.1	54.3
13. Adjustment of C.N.R. Securities Trust Stock for Net Income Surpluses and Capital Gains.....	37.8 ⁶	36.1	4.1	5.5	.....	.....
14. Write-down of Assets.....	25.6	29.7	27.9	29.9	23.3	3.8
15. Total to be Deducted (4 to 14).....	629.6	558.1	441.6	386.3	444.0	440.8
16. All Other Non-War Expenditure ⁷ (3-15).....	105.6	104.8	103.8	111.2	118.5	112.2

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ All expenditure except that charged to war appropriations.

² Expenditure charged to war appropriations.

³ Including services initiated or expanded during the war as a matter of policy, such as Unemployment Insurance; certain expenditure showing increases largely attributable to the war, such as those of the Departments of National Revenue and Post Office; contractual items; expenditures classed as "Special" (mostly for relief purposes); and certain bookkeeping adjustments.

⁴ The Government's contribution and cost of administration.

⁵ Pensions to the aged and blind, and administration; the government's contribution to Superannuation Fund No. 5, costs of Plans No. 1, 3, 4, and 6, and administration; European War pensions (1914-18); Militia Pensions Act, 1901; R.C.M.P. Act pensions; and pensions to retired judges. There are sundry other pensions paid by the government, but their total is relatively small.

⁶ Net after adjusting for line abandonments; see also footnote 2 to Table III, page xx. This does not affect the residual shown at item 16 however.

⁷ Controllable expenditures not specially affected by the war. Note, however, that the war has increased the costs of many of the services concerned.

This table shows how the figure for non-war expenditures is derived, and analyzes it to show that after the deduction of a relatively few uncontrollable items, services initiated during the war as a matter of policy, and items showing increases largely attributable to the war, the remainder is only \$105.6 million, out of \$735.2 million, or 14.4 per cent. The deficits of the Canadian National Railways have been included with the uncontrollable items in the earlier years, as have the adjustments of the C.N.R. Securities Trust Stock in later years. Special expenditures (relief), which have declined substantially since 1938-39 and 1939-40, have also been eliminated, so that the residual line (item 16 in the table) represents the normal expenditures of government and gives comparable figures for the six fiscal years. These controllable expenditures have fallen from \$112.2 million in 1938-39 and \$118.5 million in 1939-40 (which must be considered a pre-war year in many respects, since the level of non-war activity was largely determined before the outbreak of hostilities) to \$105.6 million in 1943-44. It is true that they have increased somewhat in the last two fiscal years, after reaching a low of \$103.8 million in 1941-42, but this increase is creditably small at this stage of the war, for it must not be forgotten that the war has increased the costs of many of the services concerned.

(7) War Expenditure.

Total expenditures charged during 1943-44 to the various War Appropriation Acts amounted to \$4,587 million, measuring a war effort of significant magnitude for a nation of under 12 million people. This is an increase of 23.2 per cent over the \$3,724.2 million reached in 1942-43, which was itself a notable achievement. The figure for the single year 1943-44 is two and three quarter times the total war and demobilization costs of the Great War up to March 31, 1920.

The Department of National Defence and the Department of Munitions and Supply accounted for \$3,316.8 million of the total war expenditures in 1943-44, or 72.3 per cent. Mutual Aid added another \$912.6 million, or 19.9 per cent of the total. The remainder represents war expenditures of various other departments. Table IX shows the more important items under the various departments, and gives the comparable figures for preceding years; further details for each department will be found in Part II of this Report.

TABLE IX

WAR EXPENDITURE¹, 1939-40 TO 1943-44

(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
EXPENDITURES BY CANADIAN GOVERNMENT DEPARTMENTS					
Agriculture—					
1. Freight assistance on western feed grains.....	17.8	10.3	3.8		
2. Payments to increase the income of farmers in the spring wheat area of Western Canada....	¹	2.7	16.3		
3. Subsidy on milk and milk products.....	29.5				
4. Sundry.....	17.0	7.0	7.3	4.5	1.4
	64.3	20.0	27.4	4.5	1.4
Finance—					
5. Canadian Wheat Board: Accountable advances for payment of drawback claims to millers and other manufacturers of wheat products.....	20.5	¹			
6. Comptroller of the Treasury's office.....	8.4	6.5	3.9	1.6	0.4
7. Payment of premiums on purchase of Dominion of Canada Registered Stock.....	²	0.1	8.1		
8. Sundry.....	4.3	1.1	0.1	0.1	0.2
Wartime Prices and Trade Board—					
9. Administration.....	13.7	9.3	1.4	⁴	⁴
10. Subsidies due to application of order placing a ceiling over all prices.....	81.5	67.7	3.2		
	128.5	84.7	16.7	1.7	0.6
Labour—					
11. National Selective Service.....	9.4	4.7			
12. Sundry.....	10.3	12.1	6.6	1.9	0.1
	19.6	16.8	6.6	1.9	0.1
Mines and Resources—					
13. Prince Rupert—Terrace—Cedarvale highway..	5.7	3.0	²		
14. Sundry.....	3.7	3.3	0.7	0.3	²
	9.4	6.3	0.8	0.3	²
Munitions and Supply—					
15. Administration.....	10.0	9.5	4.9	2.1	
Investment in plant and equipment:					
16. Acquisition of U.K. assets.....	5.0	200.0			
17. Other plant and equipment.....	216.6	208.5	135.3	64.9	
18. Investment in production assets (working capital).....	427.7	245.0	106.6	12.4	
19. Sundry.....	28.4	16.2	5.9	0.6	
	687.8	679.1	252.7	80.0	

TABLE IX—*Concluded*

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
National Defence—Air Services—					
20. Overseas War Establishment.....	383.9	23.7	13.3	5.4	.....
21. Western Hemisphere Operations.....	312.8	226.6	109.8	49.4	28.6
22. Air Training.....	233.9	366.9	247.4	121.5	4.3
23. Sundry.....	0.1	0.1	0.1	.....	.....
	930.7	617.2	370.6	176.3	32.8
National Defence—Army Services—					
24. Army Services.....	1,312.3	1,021.9	502.8	380.3	67.3
25. Inspection Board of the U.K. and Canada.....	10.5	10.9	4.9	.....	.....
26. Sundry.....	5.9	4.9	3.5	2.9	0.9
	1,328.8	1,037.8	511.2	383.2	68.2
National Defence—Naval Services—					
27. Sundry Services.....	369.6	210.2	129.4	88.2	11.3
National War Services—					
28. War Charities.....	10.9	6.5	1.2	.....	.....
29. Sundry.....	4.3	2.1	2.0	2.4	.....
	15.2	8.6	3.2	2.4	.....
Pensions and National Health—					
30. Civil Defence.....	1.7	5.0	0.6	0.1	0.1
31. Pensions, Defence Forces.....	5.6	2.8	0.9	0.2	1
32. Treatment, Defence Forces.....	6.5	4.2	2.7	2.1	0.8
33. Sundry.....	4.1	2.4	1.4	0.9	0.1
	18.0	14.3	5.6	3.4	0.9
Public Works—					
34. Sundry.....	6.5	6.9	4.5	4.9	0.8
Royal Canadian Mounted Police					
35. Sundry.....	4.3	3.9	3.0	2.4	1.4
Trade and Commerce—					
36. Gift of wheat to Greece.....	8.8	3.8	.....	.....	.....
37. Sundry ¹	3.4	5.6 ²	1.2	0.4	0.1
	12.2	9.5	1.2	0.4	0.1
Transport—					
38. Acquisition of airfields and works from the United States Government.....	66.6	.....	.....	.....	.....
39. Sundry.....	9.9	5.8	5.2	1.5	0.4
	76.5	5.8	5.2	1.5	0.4
Other Departments—					
40. Sundry.....	3.2	3.2	1.6	1.1	0.3
41. Total Expenditure by Canadian Government Departments.....	3,674.4	2,724.2	1,339.7	752.0	118.3
AID TO ALLIED GOVERNMENTS					
42. The War Appropriation (U.K. Financing) Act, 1942.....	.....	1,000.0	.....	.....	.....
43. The War Appropriation (United Nations Mutual Aid) Act, 1943.....	912.6	.....	.....	.....	.....
44. TOTAL WAR EXPENDITURE.....	4,587.0	3,724.2	1,339.7	752.0	118.3

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ Charges to the war appropriations.² Less than \$50,000.³ Included under the Department of Trade and Commerce; the amount was \$3 million.⁴ Included under the Department of Labour; the amount was \$0.2 million in 1940-41 and \$0.1 million in 1939-40.⁵ Includes National Research Council.⁶ Includes \$3 million advances for drawback claims to millers; for similar advances in 1943-44 see the Department of Finance.

In interpreting the table it must be clearly understood that the annual totals are not strictly comparable, principally because the field covered by the expenditures varies from year to year. The most important reason for lack of comparability is that in 1942-43 and 1943-44 Canada's aid to Great Britain and other Allies took the form of direct appropriations and thus was included in war expenditure in the sense here used, whereas in earlier years, though very substantial assistance was indeed given, it took the form of the repatriation of securities and the accumulation of sterling balances in London (later converted into a long-term loan). There are other factors which warrant mention. The first is the acquisition of the fixed capital investment of the United Kingdom in munitions plants in Canada. This took place late in 1942-43, and the greater part of the payment (\$200 million) was made in that year. Most of the investment was made by the United Kingdom in earlier fiscal years, so in reality the major portion of the repurchase price should be attributed to those years rather than to 1942-43 and 1943-44.

Another factor making for non-comparability of the totals from year to year is illustrated by the fact that the expenditures on air training in 1943-44 were only \$233.9 million, compared with \$366.9 million in 1942-43 (item 22 of Table IX). This apparent decrease merely reflects the apportionment of costs as between Canada and the United Kingdom; the gross expenditure falling upon Canada in the first instance in 1943-44 was \$500.5 million, but there were certain adjustments due to sharing the expenditure with the United Kingdom in accordance with the responsibilities assumed by the two governments under the terms of the agreement. These adjustments relate in part to previous fiscal years, and their net effect is to deduct \$266.6 million from the charge to the 1943-44 appropriation and treat it as a recoverable advance to the government of the United Kingdom. (This charge to the United Kingdom's account is partly offset by other credits under the terms of the agreement. For more complete details on the entire matter see Part II, page LL-11). More generally, the point involved is that the apportionment of expenditures between the two governments can not always be completed within each fiscal year, and thus net expenditures shown year by year are not strictly comparable.

Yet another factor of non-comparability appears in 1943-44. The introduction of the Mutual Aid principle has meant that the United Kingdom and certain others of the Allies have ceased to be direct contractors for the purchase of munitions in Canada (except for relatively few contracts continued on the previous basis for administrative or other reasons), being replaced by the Canadian Mutual Aid Board. The working capital formerly provided by these countries is now provided by the Department of Munitions and Supply, which explains a substantial part of the increase in working capital provided in 1943-44 (item 18 of Table IX); as in the case of the acquisition of the fixed capital investment of the United Kingdom in munition plants, a large portion of this added expenditure is really attributable to previous years. Of course the continued expansion of munitions production during the year is also responsible for a large part of this increase in working capital supplied by the Department of Munitions and Supply, but due to the very nature of working capital, which largely represents goods in process, it is not possible to make a satisfactory apportionment of the increase as between these factors.

Summing up this discussion of the interpretation of the yearly figures, and putting the whole matter more generally, it is probably sufficient to say that "war expenditure" as used here must not be confused with total war requirements during any fiscal year. The prosecution of the war requires many outlays besides those technically known as "expenditure"—outlays which will be recovered later, or which reduce previously existing liabilities—and it is the total of these outlays that must be considered when comparing the immediate financial burden in successive years.

In addition to the points brought out in the preceding paragraphs, perhaps the only item in Table IX calling for comment is item 20—the expenditures of the Air Force on its overseas war establishment. This amounted to \$383.9 million in 1943-44, compared with only \$23.7 million in the previous year, an increase of \$360.2 million. Of this increase, \$307.4 million is in squadron maintenance and \$49.9 million is in pay and allowances. The former is largely explained by the very substantial increase in the number of squadrons which the Dominion has organized as R.C.A.F. squadrons and for which it has assumed financial responsibility, and the latter by the Dominion assuming responsibility for the pay of all R.C.A.F. personnel overseas.

Discussion of Canada's war expenditures would be incomplete however without reference to the Mutual Aid program. Out of the \$1,000 million appropriated for this purpose in 1943-

44, \$912.6 million was spent by March 31, 1944. Of this amount \$723.8 million was for the United Kingdom, \$21 million for Australia, \$0.9 million for the British West Indies, and \$0.5 million for India. Expenditures for Russia were \$23.3 million, and for China \$4.1 million despite the difficulties of transportation to that country. The remainder, except for a relatively small sum (\$25,472.14) for administrative expenses, was spent for goods that were still in transit at March 31, and not finally allocated among the recipient nations. Table X gives some further details as to both the distribution among countries and the type of aid involved in each case.

TABLE X
ANALYSIS OF MUTUAL AID EXPENDITURE¹ IN 1943-44
(In thousands of dollars)

Item	United Kingdom	Australia	India	British West Indies	U.S.S.R.	China	In Transit	Total
MUNITIONS—								
Aircraft and parts.....	34,532	742						35,274
Automotive equipment and mechanical transport.....	81,139	556			702	159	129,713	212,269
Tanks and other fighting equipment.....	43,522	1			617	93	5,082	49,314
Chemicals and explosives.....	12,275	102			4,134			16,511
Guns and small arms.....	61,262	1			11	364		61,638
Shells and ammunition.....	80,342	6			22	2,346	3,480	86,195
Merchant vessels—construction, repairs and servicing.....	159,047	1,300			1,143			161,490
Naval vessels and equipment.....	12,298						105	12,403
Miscellaneous equipment and stores.....	59,703	3,788			2,970	1,129	554	68,145
Aluminum.....		1			6,821			6,822
Other base metals.....	3,097	211			3,951			7,259
Locomotives and railway rolling stock.....								822
Freight.....	6,681	601			119	11	190	7,601
Total Munitions.....	554,719	7,308			20,491	4,102	139,124	725,744
FOOD AND FARM PRODUCTS—								
Meat and meat products.....	89,612							89,612
Fish.....	7,569							7,569
Dairy products.....	18,535							18,535
Wheat and flour.....	44,396		482	874	2,791			48,544
Eggs and other foods, etc.....	8,922							8,922
Total Food, etc.....	169,035		482	874	2,791			173,182
SERVICES—								
Training of Airmen under the B.C.A.-T.P.....		13,652						13,652
TOTAL AID, excluding administration...	723,754	20,960	482	874	23,282	4,102	139,124	912,578
ADMINISTRATION.....								25
GRAND TOTAL.....								912,603

NOTE: Due to rounding off the items may not add exactly to the totals shown.

¹ Expenditure under The War Appropriation (United Nations Mutual Aid) Act, 1943.

² Less than \$500.

F. ANALYSIS OF REVENUE.

(1) Comparison with Earlier Fiscal Years.

Revenue receipts in the fiscal year 1943-44 reached an unprecedented height. The intensified activity of the war production program, the accompanying sustained high level of employment and incomes, and the high rates of taxation imposed under the war budgets were the principal causes contributing to the attainment of a revenue total never before reached.

Revenue for the year, classified by major categories, is presented in Table XI, with corresponding figures for the five previous fiscal years and the aggregate of the six years of the war and rehabilitation period beginning April 1, 1914, and ending March 31, 1920.

TABLE XI

REVENUE BY MAJOR CLASSIFICATIONS, 1943-44 COMPARED WITH THE FIVE PREVIOUS FISCAL YEARS AND THE
AGGREGATE OF THE SIX FISCAL YEARS ENDED MARCH 31, 1920
(In millions of dollars)

Item	Fiscal years ended March 31						Six fiscal years ended March 31, 1920
	1944	1943	1942	1941	1940	1939	
Tax Revenue—							
1. Direct.....	1,480.5 ¹	1,308.0 ¹	652.4	272.1	134.4	142.0	140.5
2. Indirect.....	956.3	758.7	708.5	506.0	333.8	294.2	980.4
3. Total Tax Revenue.....	2,436.8	2,066.7	1,360.9	778.2	468.2	436.3	1,120.9
4. Non-tax Revenue.....	133.3	116.1	102.9	81.6	73.4	61.8	340.5
5. Total Ordinary Revenue.....	2,570.1	2,182.8	1,463.8	859.8	541.6	498.0	1,461.4
6. Special and other receipts.....	194.9	57.5 ²	19.6 ²	4.8 ²	20.5 ²	4.2 ²	.....
7. Grand Total Revenue.....	2,765.0 ³	2,240.3 ³	1,483.5 ³	864.6 ³	562.1 ³	502.2 ³	1,461.4

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ After deducting \$70.0 million of refundable taxes in 1942-43 and \$155.0 million in 1943-44.

² Revised to be comparable with the presentation used in 1943-44, by netting the adjustments affecting the Canadian National Railways Securities Trust Stock; see also page xxvi. The figures for 1938-39 and 1939-40 are unchanged from those previously used.

³ After deducting refundable taxes in 1942-43 and 1943-44, and after adjusting the years 1938-39 to 1942-43 to be comparable with 1943-44 in respect of adjustments in the Canadian National Railways Securities Trust Stock.

It will be observed that total revenue in the fiscal year 1943-44, after deducting taxes refundable after the war under the Income and Excess Profits Tax Acts, was over five times as large as the revenue of the pre-war fiscal year 1938-39 and was almost double the revenue of the whole of the period encompassed by the fiscal years 1914-15 to 1919-20 inclusive.

It is also a noteworthy feature of this comparison that tax revenues continue to show an increasing emphasis on direct taxation and a decreasing proportion from indirect taxation. The significance of this tendency will be more fully discussed in later paragraphs.

(2) Detailed Statement of Revenue, 1943-44.

In Table XII revenue receipts of the year are compared in detail with those of the five previous fiscal years. Because it is desired to itemize the sources of revenue in considerable detail, the figures given in this table are to the nearest thousand dollars.

TABLE XII

REVENUE RECEIPTS BY SOURCES, 1938-39 TO 1943-44
(In thousands of dollars)

Item	Fiscal years ended March 31					
	1944	1943	1942	1941	1940	1939
Tax Revenue—						
Direct Taxes—						
Direct Taxes on Incomes—						
1. Individual Income Tax, including National Defence Tax.....	698,435 ¹	484,138 ¹	296,139	103,535	45,407	46,937
2. Tax on Interest and Dividends.....	25,671	26,711	26,643	12,282	11,122	9,903
3. Taxes on Rents and Royalties.....	1,272	1,370	1,626	760		
4. Corporation Income Tax.....	311,379	347,970	185,836	131,566	77,920	85,186
5. Excess Profits Tax.....	428,718 ²	434,581 ²	135,168	23,995		
6. Total Direct Taxes on Incomes.....	1,465,475	1,294,770	645,412	272,138	134,449	142,026
7. Succession Duties.....	15,020	13,273	6,957			
8. Total Direct Taxes.....	1,480,495	1,308,043	652,369	272,138	134,449	142,026
Indirect Taxes—						
9. Customs Import Duties.....	167,882	118,963	142,392	130,757	104,301	78,751
Excise Duties—						
10. Spirits, malt, etc.....	65,922	65,594	46,776	34,140	21,267	18,530
11. Cigars, cigarettes and tobacco.....	79,906	76,372	65,050	55,417	40,557	33,225
12. Licences.....	37	38	40	45	35	34
13. Less Refunds.....	-3,741	-3,283	-1,775	-994	-827	-475
14. Total Excise Duties.....	142,124	138,721	110,091	88,608	61,052	51,314
Excise Taxes—						
Taxes on Commodities—						
15. Sales Tax.....	339,256	250,478	246,553	184,536	141,121	125,927
16. War Exchange Tax.....	118,913	94,553	100,874	61,932		
17. Automobiles, rubber tires and tubes.....	6,000	3,062	16,742	11,206	1,568	1,343
18. Beverages.....	19,059	14,119	6,247			
19. Candy and chewing gum.....	12,602	8,185				
20. Cigars, cigarettes and tobacco.....	54,688	26,295	333	245	130	125
21. Cigarette papers and tubes.....	6,159	5,056	3,948	3,356	1,879	1,450
22. Electric and gas appliances.....	3,302	5,306	8,470	1,886		
23. Furs.....	4,199	3,170				
24. Gasoline.....	24,930	24,898	24,752			
25. Matches and lighters.....	2,874	2,855	2,766	2,173	2,135	1,819
26. Phonographs, radios and tubes.....	491	1,191	2,361	1,289		
27. Special excise on importations.....	508	480	861	1,008	1,979	15,591
28. Sugar.....	13,048	14,950	22,009	11,894	12,302	11,004
29. Toilet preparations and soaps.....	5,327	4,542	3,539	1,542	1,371	1,249
30. Trunks, bags, luggage, etc.....	4,170	2,187				
31. Wines.....	1,710	2,007	1,445	658	420	230
32. Sundry.....	2,579	1,938	877	682	312	235
Taxes on Amusements and Services—						
33. Amusements.....	12,019	10,778	7,710			
34. Tax on pari-mutuel bets.....	1,683	1,287	1,082			
35. Transportation and communication.....	22,379	16,083	8,131	1,848	1,657	1,640
36. Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc.....	16,734	12,586	4,893	4,574	4,667	4,746
37. Licences, interest and miscellaneous.....	331	255	202	173	162	139
38. Less refunds.....	-34,342	-17,549	-10,370	-4,835	-3,675	-3,787
39. Total Excise Taxes.....	638,619	488,712	453,425	284,167	166,028	161,711
Other Taxes—						
40. Chartered bank note circulation.....	457	665	786	898	949	1,014
41. Insurance Companies.....	6,481	10,893	1,148	972	926	891
42. Miscellaneous.....	753	723	702	636	540	547
43. Total Indirect Taxes (9+14+39+40+41+42).....	956,316	758,677	708,544	506,038	333,776	294,228
44. Total Revenue from Taxes (8+43).....	2,436,811	2,066,720	1,360,913	778,176	468,225	436,254

TABLE XII—Concluded

(In thousands of dollars)

Item	Fiscal years ended March 31					
	1944	1943	1942	1941	1940	1939
NON-TAX REVENUE—						
45. Post Office.....	61,071	48,869	45,994	40,383	36,729	35,288
46. Return on Investments.....	48,281	41,242	25,826	17,902	14,617	14,532
47. Bullion and coinage.....	8,732	5,883	4,767	6,266	3,756	2,052
48. Premium, discount and exchange.....	2,154	395	11,855	6,107	7,939	477
49. Other.....	13,045	19,690	14,469	10,921	10,351	9,414
50. Total Non-tax Revenue.....	133,283	116,079	102,911	81,579	73,392	61,763
51. Total Ordinary Revenue (44+50).....	2,570,094	2,182,799	1,463,824	859,755	541,617	498,017
SPECIAL RECEIPTS AND CREDITS—						
Consolidated Deficit Account—						
52. Refunds of previous years' Special Expenditure.....	221	239	102	78	153	1,232
53. Special Receipts—War Appropriation Acts.....	98,918	18,651	16,384	1,542	.....	.....
54. War Donations.....	216	275	459	1,410	11	.....
55. Canadian Wheat Board—Reduction in Reserve Account.....	2,971	6,660	.....	.....	.....	.....
56. Canadian National Railways—Net credit due to increase in Canadian National Railways Securities Trust Stock (contra).....	37,838	31,560 ¹	1,576 ²	1,695 ³	4	4
57. Previous years' war expenditure on investment in Crown plants transferred to Active Assets.....	53,448	.....	.....	.....	.....	.....
58. Other.....	26	1	.....	4	.....	24
59. Total Consolidated Deficit Account.....	193,638	57,386	18,521	4,729	164	1,256
Capital and Non-active Accounts—						
Capital Accounts—						
60. Refunds of previous years' expenditure.....	93	102	38	20	21	40
61. Net insurance proceeds on the P.E.I. Car Ferry.....	.....	.....	984	.....	.....	.....
Non-active Accounts—						
62. National Harbours Board, reduction of indebtedness.....	.....	15	33	.....	.....	.....
63. Canadian Government Merchant Marine Ltd—balance in contingency reserve.....	.....	.....	.....	1	.....	.....
64. Canadian National (West Indies) Steamships, Limited, reduction of indebtedness.....	164	.....	.....	.....	.....	.....
65. Canadian Pacific Railway—repayment of loan made under Unemployment Relief Act, 1932.....	1,000	.....	.....	.....	.....	.....
Write-downs to Consolidated Deficit Account—						
66. Seed Grain and Relief Loans.....	29	42	58	46	10	18
67. Relief Loans to Province of Saskatchewan.....	.....	.....	.....	.....	17,682	.....
68. Soldier and General Land Settlement Loans.....	.....	.....	.....	.....	.....	127
69. Canadian National Railways Securities Trust Stock—Line abandonments.....	5	5	5	5	2,600 ⁴	2,713 ⁴
70. Total Capital and Non-active Accounts.....	1,286	159	1,113	67	20,313	2,898
71. Total Special Receipts and Credits.....	194,924	57,545	19,634	4,796	20,477	4,154
72. GRAND TOTAL REVENUE.....	2,765,018	2,240,344	1,483,458	864,551	562,094	502,171

¹ Excluding the estimated refundable portion of \$50,000,000 in 1942-43 and \$115,000,000 in 1943-44.² Excluding the estimated refundable portion of \$20,000,000 in 1942-43 and \$40,000,000 in 1943-44.³ Revised to be comparable to the presentation used in 1943-44, by netting the adjustments affecting the Canadian National Railways Securities Trust Stock. See also page XXVI.⁴ As there were no increases in the Canadian National Railways Securities Trust Stock in 1938-39 or 1939-40, the losses on line abandonments could not be netted against them.⁵ Netted out in item 56. See also page XXVI.

(3) Direct Taxes on Incomes.

During the war period primary emphasis has been placed on the direct taxation of incomes, both personal and corporate. Taxation of personal incomes is recognized as being the most equitable type of taxation, as it takes into account the ability to pay as indicated by the amount of income and the family responsibilities of the taxpayer. The wartime fiscal program has also placed strong emphasis on taxation of corporate incomes, both through the excess profits tax and the normal corporation income tax, in order to assure that no abnormal or unreasonable profits should be derived from production for the war effort.

In the fiscal year 1943-44, revenue from direct taxes represented about two-thirds of the total tax revenue, as compared with about one-third in the last pre-war year. In amount, such revenue had increased to a figure over ten times as large as that of the fiscal year 1938-39.

(a) Taxes on Personal Incomes.

Revenue from the income tax on personal incomes, now the largest single source of tax revenue, amounted to \$698.4 million, after deducting the refundable savings portion. This yield was 44 per cent in excess of the corresponding revenue of the previous fiscal year, an increase which was the result of the rising level of national income under the stimulus of the war production program, and the payment of taxes at the high rates adopted under the 1942 budget. The adoption of the "pay as you go" plan of income tax collection and its application to 1943 taxes also resulted in some increase in revenue over the previous year. This increase arose from the collection of tax from the current high income level of 1943, the payment of the balance of 1942 liability in the same year the 1943 taxes were being paid and the higher proportion of tax liability withheld at the source under the new system of withholding.

At the present time it is estimated that the savings portion of personal income taxes levied against 1943 incomes and repayable to the taxpayer after the end of the war is in the neighbourhood of \$110 million. It was estimated in the previous year that the corresponding amount in relation to 1942 incomes would be \$50 million, which, on the basis of more complete information, has been increased by an additional amount of \$5 million. These amounts taken together thus give an estimate of the total amount refundable on the Dominion's books at the end of the fiscal year 1943-44 of \$165 million repayable after the war in respect of the 1942 and 1943 taxation years.

Throughout the fiscal year the Tax Agreements between the Dominion and provincial governments remained in effect. These Agreements, discussed on pages xxxiii and xxxiv of the Introduction to the 1942-43 Public Accounts, in very substantial degree made possible the raising of personal income tax rates to the levels imposed in the budget of June, 1942.

(b) Taxes on Interest, Dividends, Rents and Royalties.

Revenue shown under the headings "Tax on Interest and Dividends" and "Tax on Rents and Royalties" represents the yield of the special taxes imposed on certain incomes under Section 9B of the Income War Tax Act. The greater part of this revenue in the fiscal year 1943-44 was derived from the 15 per cent tax levied on dividends and interest paid to non-residents of Canada.

(c) Corporation Income Tax and Excess Profits Tax.

Throughout the war period corporation profits have been subject to the corporation income tax, which was a part of the pre-war tax system, and in addition to the excess profits tax, which was introduced after the outbreak of war. The rate of corporation income tax has been 18 per cent during the war years, compared with the immediate pre-war rate of 15 per cent.

The excess profits tax, which applies to individuals and partnerships in business as well as to corporations, has been revised upward by successive steps during the war period and the revenue of the year under review reflects the revisions introduced in 1942. The budget of June, 1942, not only increased the rate of excess profits tax (basically the increase was from a 75 per cent rate to a rate of 100 per cent) effective from July 1, 1942, but also provided for compulsory monthly instalment payments of both corporation income tax and excess profits tax to commence on the same date. Thus throughout the entire fiscal year 1943-44 corporations paid their taxes on a monthly payment schedule rather than in one sum as was generally the case in previous years. Revenue from the corporation tax proper declined somewhat from 1942-43 however, because of the overlapping that had occurred in that year with the introduction of the monthly payment plan.

In summary, the rates of tax which have applied to corporation incomes since July 1, 1942, have been as follows:

- (1) Under the corporation income tax, 18 per cent of total profits; and
- (2) Under the excess profits tax, 12 per cent of total profits, *plus* the greater of (a) a further 10 per cent of total profits or (b) 100 per cent of excess profits.

The net effect of these provisions in their practical application is that every corporation which has earned profits not exceeding an amount equal to $116\frac{2}{3}$ per cent of its standard profits (basically, average profits of the years 1936 to 1939 inclusive) pays a tax rate of 40 per cent on such profits, while every corporation which has had profits exceeding $116\frac{2}{3}$ per cent of its standard profits pays a rate of 30 per cent on an amount of profits equal to its standard profit and 100 per cent of profits in excess of standard profit. Stated in other terms, no corporation is allowed to retain more than 70 per cent of its pre-war standard profit before tax.

Where the 100 per cent rate is effective, however, a post-war tax refund will be given equal to 20 per cent of the amount by which current profits exceed $116\frac{2}{3}$ per cent of standard profits. In respect of the fiscal year 1943-44 it is estimated that an amount of \$40 million of excess profits tax collections will be refundable after the war.

(4) Succession Duties.

In 1941 the Dominion Government entered the field of succession duties for the first time. The rates under the Dominion Act were formulated in the light of the existing provincial rates and taken in combination with the latter result in a total tax of about the same general severity as the British death duties.

Revenue from this source had not reached by the end of the fiscal year 1943-44 the amount which had been anticipated. It is thought, however, that the amortization of payments over a number of years has resulted in lower initial revenues than expected, and that over a period of years there will be a gradually increasing revenue from this source.

(5) Indirect Taxes.

(a) Customs Duties.

Revenue from Customs duties for the fiscal year 1943-44 was \$167.9 million, which compares with receipts of \$119.0 million from this source during the preceding fiscal year, an increase of \$48.9 million or 41 per cent.

Prior to April 1, 1943, importations into Canada or purchases in Canada by or on behalf of allied governments were granted exemption from customs duty and as well from sales tax, excise taxes and any other taxes that would normally have applied, although purchases by the Canadian Government for its own account were subject in full to all applicable taxes. With the adoption of the Mutual Aid Program, the Canadian Government became the purchaser of a substantial amount of the munitions and other war supplies procured in Canada for the use of other governments. During the fiscal year 1943-44, therefore, only those supplies which were purchased for cash in Canada by allied governments were eligible for tax exemption and this exemption was granted by a refund of duties or taxes included in the purchase price. The effect of this change in procedure was to bring within the scope of taxation a substantial volume of war supplies previously exempt from tax, which was the principal factor explaining the extent to which revenues from customs duties during the year were substantially higher than revenues of the preceding year. It should be pointed out that when the books of the fiscal year 1943-44 were closed there were outstanding substantial arrears of refunds to Allied Governments in respect of duties and taxes included in the price of munitions for which they had paid in cash. Since the amount of such arrears of refunds had not been determined at the end of the 1943-44 fiscal period it was not possible to take them into the accounts of that year. However, it is anticipated that during the course of the 1944-45 fiscal period refunds of these taxes and duties will be completed and will be dealt with in the public accounts for that year.

(b) Excise Duties.

Excise duties are levied exclusively on alcoholic beverages and tobacco products. Revenue from this source in the fiscal year 1943-44 amounted to \$142.1 million, some \$3.4 million in excess of the previous year, which increase arose almost entirely from higher consumption of cigarettes and tobacco, particularly cigarettes, in respect of which the increase was some 5 per cent over the peak figure of the previous year. The extent of the smokers' contribution to the Federal Treasury is indicated by the fact that revenue from tobacco products, taking account of the additional taxes imposed under the Special War Revenue Act on tobacco, cigars, cigarettes and on cigarette papers and tubes, amounted in the fiscal year 1943-44 to \$140.8

million, or a sum equal to almost one-third of the total tax revenue of the government in the last pre-war year, 1938-39.

Revenue from alcoholic beverages would have shown some decline from the previous year because of the restrictions on consumption had it not been for the fact that the increased rates of tax imposed in the budget of June 23, 1942, were in effect during the whole of the fiscal year 1943-44 but for only about nine months in the fiscal year 1942-43.

(c) Excise Taxes.

The term "excise taxes" refers in general to the group of some fifty or more taxes imposed under the Special War Revenue Act. Many of the taxes in effect in the year under review were levied prior to the war, although for the most part at lower rates. On the other hand several new taxes have been introduced, designed principally to discourage spending either as a part of the anti-inflation program or to conserve materials and services in short supply. Revenue under this heading in the fiscal year 1943-44 amounted, after deducting refunds, to \$638.6 million, or \$149.9 million in excess of that for the previous year. Of this increase the larger part is attributable to the sales tax and the war exchange tax, which both produced revenues larger than those of the previous year, in considerable part because of the change in tax procedure resulting from the Mutual Aid Program which has already been discussed above in the section on Customs Duties. It is now estimated that these two taxes contributed almost \$96.3 million to the increase in total revenue.

The balance of the increase over the previous year arose from the variety of taxes on goods and services of domestic consumption, in the case of many of which the rates either were increased in the Budget of March 2, 1943, or were increased in the Budget of June 23, 1942, and were effective during the full twelve months of the fiscal year 1943-44, as contrasted with about nine months of the previous fiscal year. These taxes as a group yielded \$214.8 million, exceeding the revenue of the previous year by \$53.6 million. The major increases arose under the following headings (the amount shown is the increase in 1943-44 over 1942-43):—

1. Cigars, cigarettes and tobacco.....	\$28,393,000
2. Transportation and communication.....	6,296,000
3. Beverages (soft drinks)	4,940,000
4. Candy and chewing gum.....	4,418,000
5. Stamps, etc., including payment of taxes on jewellery, chinaware, cabaret attendance, etc.	4,148,000
6. Tires and tubes.....	4,009,000
7. Purses, bags, trunks, etc.....	1,983,000
8. Amusements and pari-mutuel bets.....	1,637,000

On the other hand, the yield of excise taxes on certain commodities suffered some reduction due to curtailment of production or to rationing of domestic consumption. These sources of revenue, and the amounts by which the yields decreased as compared with receipts during the preceding fiscal year, were as follows:—

1. Electric and gas appliances	\$2,004,000
2. Sugar	1,903,000
3. Phonographs, radios and tubes.....	700,000
4. Wines	297,000

(6) Other Taxes.

The tax on the note circulation of the chartered banks is relatively unimportant and is declining from year to year with the reduction in the outstanding amount of chartered bank notes. The tax on insurance companies is based on net premium income. Revenue from this source declined from that shown in the previous fiscal year due to arrangements made under the Dominion-Provincial Tax Agreements which had the effect of bringing collections for two years into revenue of the fiscal year 1942-43.

(7) Non-tax Revenue.

(a) General.

In addition to receipts from taxes, there are other revenues which are included in Ordinary Revenue in the Dominion's accounts. These non-tax revenues totalled \$133.3 million in 1943-44 as compared with \$116.1 million in the previous year and with \$61.8 million in the immediate pre-war year.

The two main revenue producers in this category are the Post Office and the Dominion's portfolio of investments. With the one cent increase in letter rates effective April 1, 1943, and expanding business activity and incomes, post office receipts have risen from \$35.3 million in the last pre-war year to \$61.1 million in the year under review, although as will be evident from the details given in Part II of this Report, post office expenditures have also shown a steady increase. Return on investments, that is to say, interest, dividends and profits received in respect of loans, advances, securities and other investments included amongst the Dominion's assets, increased from \$14.5 million in 1938-39 and \$41.2 million in 1942-43 to \$48.3 million in 1943-44. Details in regard to these and other items of Non-tax Revenue will be found under the appropriate departments in Part II.

(b) Bullion and Coinage—Royal Canadian Mint.

In Table XII the revenue from bullion and coinage is shown as \$8.732 million for 1943-44. This represents the revenue receipts, as shown by the Dominion's books, derived from the bullion and coinage operations of the Royal Canadian Mint and of the Dominion Assay Office, a branch of the Mint maintained at Vancouver for the receipt and assaying of deposits of gold produced in the Western provinces, Yukon and the Northwest Territories. (For a detailed explanation of the operations of the Royal Canadian Mint, from the accounting point of view, see the Public Accounts for 1942-43, pages xxxvii-xxxix).

Details of these receipts will be found in the Department of Finance section of Part II of this Report and may be summarized as follows:—

Coinage operations

Net gain in silver bullion and coinage operations.....	\$5.450 million
Net gain in bronze and tombac coinage operations.....	1.845 "
Net gain in steel coinage operations.....	0.067 "

Refining and handling gold

Gain on stocktaking	0.040 "
Gain in operations at Dominion Assay Office.....	0.005 "
Charges for assaying, melting and refining gold.....	0.134 "
Mint handling charges (net)	1.191 "

Total	\$8.732 "
--------------------	------------------

Statements of the operations of the Royal Canadian Mint in respect of coinage and gold bullion accounts are included as appendices in Part I of this report; Appendix No. 10, a statement of coin withdrawn from circulation for recoinage, the amount recoined and the loss or gain on recoinage; Appendix No. 11, a statement of coinage issued during the year with the accumulated total up to March 31, 1944; and Appendix No. 12, a statement of transactions in the various coinage accounts and in the gold bullion account.

(8) Capital Refunds; Special Receipts and Credits.

Refunds of previous years' capital expenditures which were of very minor amount are given on page 11, Part I. Special Receipts and Credits for the year, as shown on page 13 of Part I and more fully dealt with under the departments in Part II of this Report, amounted to \$194.9 million.

The main items making up this total are: Refunds of previous years' war expenditures, \$44.2 million; miscellaneous war revenue, including profits on certain war operations, \$48.5 million; sale of surplus war assets, \$6.2 million; previous years' war expenditures in Crown plants transferred to active assets, \$53.4 million; reduction in the Reserve Account of the Canadian Wheat Board, \$3.0 million; net credit due to increase in Canadian National Railways Securities Trust Stock, \$37.8 million; and repayment by Canadian Pacific Railway of a loan made under Unemployment Relief Act, 1932, \$1 million. The previous years' war expenditure on Crown plants transferred to active assets relates to a very few plants which, after careful examination, can now be said to have a definite post-war value; the entry here is to reverse the earlier charge to Consolidated Deficit Account (see also Part II, page K-4). The reduction in the Reserve Account of the Canadian Wheat Board represents an adjustment occasioned by a further improvement in the Board's balance sheet based on calculations made as at July 31, 1943, with respect to 1939 and 1940 crop accounts. The net credit due to the increase in Canadian National Railways Securities Trust Stock of \$37.8 million is the sum of sur-

plus earnings of the system for 1943, \$35·6 million and the capital gain on repatriation of Canadian National Railways securities, \$2·4 million, less the decrease due to capital loss on line abandonments, \$0·2 million. As the Securities Trust Stock is carried in the Dominion books as a non-active asset, the improvement in the account does not affect the net debt position of Canada, and accordingly the net credit of \$37·8 million is offset by a contra amount appearing on the expenditure side under the heading "Other Charges".

G. PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1943-44.

The following table, Table XIII, shows the percentage distribution of revenue and expenditure for a number of important items. Receipts from various taxes and other sources are shown as percentages both of total revenue and of total expenditure. Similarly, several of the main items of expenditure or groups of such items are shown as percentages both of total expenditure and of total revenue.

The purpose of this table is to enable broad conclusions to be drawn as to the relative burdens imposed on the public treasury by the war and the several important services or obligations of government. For example, a glance at the table will show that expenditures charged directly to war accounted for more than 86 per cent of all expenditures and amounted to about one and two-third times total revenue. Also, all ordinary expenditure accounted for 11·8 per cent of total expenditure and absorbed almost 23 per cent of total revenue. Receipts from the income tax on persons and corporations took care of 19·5 per cent of total expenditure, while expenditures of the Air Force and the Navy absorbed over 24·4 per cent of total revenue.

TABLE XIII
PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1943-44

	Amount in millions of dollars	Percentage of Total Revenue	Percentage to Total Expenditure
ORDINARY REVENUE—			
Customs Import Duties.....	167.9	6.07	3.15
Excise Duties.....	142.1	5.14	2.67
Excise Taxes—sales tax and other excise taxes.....	519.7	18.80	9.76
War Exchange Tax.....	118.9	4.30	2.23
Income Tax on persons, corporations, etc.....	1,036.8	37.50	19.48
Excess Profits Tax.....	428.7	15.50	8.06
Succession Duties.....	15.0	0.54	0.28
Other Tax Revenues.....	7.7	0.28	0.15
Total Revenue from Taxes.....	2,436.8	88.13	45.78
Non-tax Revenue.....	133.3	4.82	2.51
Total Ordinary Revenue.....	2,570.1	92.95	48.29
SPECIAL RECEIPTS AND CREDITS.....	194.9	7.05	3.66
Grand Total Revenue.....	2,765.0	100.00	51.95
	Amount in millions of dollars	Percentage of Total Expenditure	Percentage to Total Revenue
ORDINARY EXPENDITURE—			
Interest on Public Debt.....	242.7	4.56	8.78
Other Public Debt Charges.....	19.5	0.37	0.71
Subsidies, and payments to provinces under taxation agreements....	109.9	2.06	3.97
Old Age Pensions and pensions for blind persons.....	30.4	0.57	1.10
Unemployment Insurance Act, administration and Government's contribution.....	17.5	0.33	0.63
Agriculture.....	8.8	0.17	0.32
Mines and Resources.....	10.6	0.20	0.38
National Revenue.....	17.7	0.33	0.64
Pensions and National Health.....	54.8	1.03	1.98
Post Office.....	48.5	0.91	1.75
Public Works.....	12.3	0.23	0.45
Transport.....	17.7	0.33	0.64
All other.....	40.0	0.75	1.45
Total Ordinary Expenditure.....	630.4	11.84	22.80
CAPITAL EXPENDITURE.....	2.6	0.04	0.09
WAR EXPENDITURE—			
National Defence—Army.....	1,328.8	24.97	48.06
—Navy.....	369.6	6.94	13.37
—Air.....	930.7	17.49	33.66
Munitions and Supply.....	687.8	12.92	24.87
Other Departments.....	357.5	6.72	12.93
War Appropriation (United Nations Mutual Aid) Act, 1943.....	912.6	17.15	33.00
Total War Expenditure.....	4,587.0	86.19	165.89
SPECIAL EXPENDITURE.....	37.5	0.71	1.36
GOVERNMENT OWNED ENTERPRISES.....	1.3	0.03	0.05
OTHER CHARGES.....	63.4	1.19	2.29
Grand Total Expenditure.....	5,322.2	100.00	192.48

H. TOTAL REQUIREMENTS FOR AND SOURCES OF CASH**(1) Introduction and Summary.**

The preceding sections have described the balance sheet and the changes in it from year to year, the net debt, expenditure, and revenue. It is now proposed to describe the effect of the transactions there summarized from the point of view of cash requirements. As explained more fully in the Introduction to the Public Accounts for 1942-43, the Dominion's requirements for cash include some, but not all, "expenditures" in the technical accounting sense, and in addition certain outlays that result in the acquisition of active assets or the reduction of liabilities. Similarly, cash receipts include some, but not all, "revenues" in the same strict sense, and certain other receipts as well. Consequently what may be called the cash deficiency (the difference between cash requirements and cash receipts, excluding borrowing) is quite distinct from the deficit; it represents the net amount of financing required in the present, whereas the deficit represents the net increase in liabilities or decreases in assets from a long-range viewpoint.

Total cash requirements were \$5,857.1 million in 1943-44. Revenue received in cash was \$2,673.4 million (excluding the refundable portion of taxes, which is included with borrowing), and other receipts were \$118 million. Hence the cash deficiency was \$3,065.6 million. This deficiency was met by domestic borrowing, which yielded net proceeds of \$3,051.3 million, and by a decrease in cash balances amounting to \$14.3 million. Table XIV shows the details, with comparative figures for the four previous fiscal years.

TABLE
REQUIREMENTS FOR AND SOURCES
(In millions)

REQUIREMENTS FOR CASH	Fiscal Years Ended March 31				
	1944	1943 ²	1942	1941	1940 ³
NON-WAR REQUIREMENTS ⁴ —					
Expenditure ⁵ —					
1. Interest on the public debt.....	242.7	188.6	155.0	139.2	129.3
2. Payments to provinces under the tax agree- ments.....	95.4	94.2	21.1		
3. Other Ordinary Expenditure in Cash ⁶	281.6	269.9	257.7	246.3	264.3
4. Total Ordinary Expenditure in Cash....	619.7	552.7	433.8	385.5	393.6
5. Capital Expenditure.....	2.6	3.3	3.4	3.4	7.0
6. Special Expenditure ⁷	37.5	31.3	51.4	32.4	89.1
7. Government Owned Enterprises.....	1.3	1.2	1.2	18.2	42.1
8. Other charges in Cash ⁸				7.1	2.6
9. Non-war cash expenditure.....	661.1	588.5	489.8	446.5	534.4
Outlay that Increased Assets or Decreased Liabilities—					
10. Active loans, advances, investments, etc. ⁹	119.1	35.6	62.4	28.0	66.9
11. Cost of loan flotations, portion to be amortized.....	17.4	12.6	14.0	3.2	3.7
12. Purchase price of increase in holdings of gold and U.S. dollars ¹⁰	-115.6	43.1	13.6	24.1	19.0
13. Reduction of New York indebtedness ¹¹	126.8	3.9	10.7	0.2	0.4
14. Net outlay on non-war assets.....	147.6	95.2	100.7	55.5	90.0
15. Total non-war requirements (9+14).....	808.7	683.7	590.5	502.0	624.4
WAR REQUIREMENTS ⁴ —					
Expenditure ^{5, 12} —					
Department of National Defence—					
16. Air Force.....	930.7	617.2	370.6	176.3	32.8
17. Army.....	1,328.8	1,037.8	511.2	383.2	68.2
18. Navy.....	369.6	210.2	129.4	88.2	11.3
19. Department of Munitions and Supply.....	675.1 ¹³	679.1	252.7	80.0	
20. Other Departments.....	357.6	179.9	75.8	24.4	5.9
21. Mutual Aid, etc. ¹⁴	912.6	1,000.0			
22. War cash expenditure.....	4,574.4	3,724.2	1,339.7	752.0	118.3
Outlays that Increased Assets or Decreased Liabilities—					
23. Active loans, advances, investments, etc. ¹⁵	518.1	688.4	686.8	485.4	10.2
24. Purchase price of increase in holdings of sterling balances ¹⁶	-21.9	32.8	0.3	-3.9	7.3
25. Reduction of London indebtedness ¹⁷	0.4	2.6	125.4	86.4	80.4
Adjustments—					
26. Revolving Funds ¹⁸	30.8	-30.8			
27. Revaluation of war plants ¹⁹	-53.4				
28. Net outlay on war assets.....	474.0	693.0	812.4	567.8	97.9
29. Total war requirements (22+28).....	5,048.4	4,417.3	2,152.1	1,319.9	216.2
30. GRAND TOTAL REQUIREMENTS (15+29).....	5,857.1	5,101.0	2,742.6	1,821.8	840.6

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

XIV

OF CASH, 1939-40 TO 1943-44¹

of dollars)

SOURCES OF CASH	Fiscal Years Ended March 31				
	1944	1943 ²	1942	1941	1940 ³
REVENUE ⁴ —					
Ordinary—					
31. Customs duties, excise duties, and excise taxes.....	948·6	746·4	705·9	503·5	331·4
32. Other indirect taxes.....	7·7	12·3	2·6	2·5	2·4
33. Personal income tax.....	813·4	534·1	296·1	103·5	45·4
34. Corporate income tax.....	311·4	348·0	185·8	131·6	77·9
35. Excess profits tax.....	468·7	454·6	135·2	24·0	.....
36. Other direct taxes.....	42·0	41·4	35·2	13·0	11·1
37. Total tax revenue.....	2,591·8	2,136·7	1,360·9	778·2	468·2
38. Post office revenue ¹⁰	61·1	48·9	46·0	40·4	36·7
39. Return on investments.....	48·3	41·2	25·8	17·9	14·6
40. Other Ordinary Revenue in cash ²¹	26·7	27·6	20·8	18·2	16·1
41. Gross Ordinary Revenue in cash.....	2,727·8	2,254·4	1,453·6	854·6	535·6
42. Less estimated refundable portion of personal income tax and excess profits tax.....	-155·0	-70·0	.....	.....	.....
43. Net Ordinary Revenue in cash.....	2,572·8	2,184·4	1,453·6	854·6	535·6
44. Special Receipts and Credits in cash ²²	100·6	19·3	18·0	3·1	0·2
45. Total revenue in cash.....	2,673·4	2,203·7	1,471·6	857·7	535·8
OTHER RECEIPTS—					
46. Miscellaneous receipts and credits on war account ²³	75·1	16·6	11·0	3·9	0·7
47. Miscellaneous receipts and credits on non-war account ²⁴	42·9	35·3	28·3	25·3	22·2
48. Total.....	118·0	51·9	39·4	29·2	23·0
CASH DEFICIENCY—					
Borrowing in Canada—					
New Issues of Funded Debt ²⁵ —					
49. Treasury Bills, net increase.....	60·0	30·0	40·0	75·0	.....
50. Bank of Canada.....	.....	192·8	.....	250·0	.....
51. Chartered Banks, net.....	170·0	820·0	.....	249·2	200·0
52. General Public.....	2,732·1	1,050·4	1,656·8	354·3	249·4
53. Total new issues.....	2,962·1	2,093·3	1,696·8	928·5	449·4
54. Less maturities paid off in cash ²⁶	-59·7	-42·3	-35·2	-110·1	-55·7
55. Estimated refundable portion of personal income tax and excess profits tax.....	155·0	70·0	.....	.....	.....
56. Net increase in funded debt.....	3,057·3	2,120·9	1,661·5	818·5	393·7
57. Net increase in floating debt ²⁷	-6·0	37·4	33·1	10·0	9·9
Cash—					
58. Decrease in cash balances held in domestic currency.....	14·3	687·1	-462·9	106·5	-121·7
59. Net cash deficiency ²⁸	3,065·6	2,845·4	1,231·7	935·0	281·8
60. GRAND TOTAL SOURCES OF CASH (45+48).....	5,857·1	5,101·0	2,742·6	1,821·8	840·6

See notes for TABLE XIV on the following page.

NOTES TO TABLE XIV

¹Transactions classed as non-cash consist of adjustments of the valuation of assets and liabilities and the annual amortization of loan flotation charges. Certain contra accounts have also been omitted.

²Revised figures, for comparability with the new arrangement of the balance sheet.

³In 1939-40 outlays and receipts in foreign currency were charged or credited at par of exchange, any difference being absorbed by Premium, Discount, and Exchange Account. Since then these transactions have been converted at the current rate of exchange. But see also footnotes 10, 11, 16, and 17.

⁴"War requirements" are expenditures charged to the war appropriations, and such other accounts as obviously relate to the war; "non-war requirements" are all other requirements.

⁵As in Expenditure and Revenue Account, except where otherwise indicated.

⁶Excludes the amortization of bond discounts and commissions: \$10.7 million in 1943-44, \$8.6 million in 1942-43, \$11 million in 1941-42, \$5.2 million in 1940-41, and \$4.8 million in 1939-40.

⁷Excludes the reserve provisions for the deficits of the Canadian Wheat Board in 1941-42 and 1940-41, \$12.6 million and \$10.5 million respectively.

⁸Fulfillment of guarantees re Saskatchewan Seed Grain Loans, 1936 and 1937.

⁹See Table XV, page XLVI.

¹⁰Computed by adding the 10% exchange premium to the change as shown on the balance sheet (where foreign currency is converted at par, the difference being absorbed by Premium, Discount and Exchange Account). Excludes U.S. funds held for special purposes.

¹¹Including both funded and floating debt, and the 10% exchange premium on U.S. funds. In netting out the proceeds of the refunding issues in 1942-43 the price of the securities to the public has been used, although the amount actually received by the government was less than this by the amount of the underwriters' commissions; these commissions (plus the 10% exchange premiums on U. S. funds) are included at Item 11 in the table.

¹²See Table IX page XXVIII; but see also footnote 13 re the expenditures of the Department of Munitions and Supply in 1943-44.

¹³Excludes the reserve provision of \$12.6 million for contingent liabilities of Crown companies.

¹⁴The War Appropriation (United Nations Mutual Aid) Act 1943, in 1943-44, and The War Appropriation (United Kingdom Financing) Act 1942, in 1942-43.

¹⁵See Table XVI, page XLVII.

¹⁶Computed at \$4.47 to the pound sterling; on the balance sheet foreign currency is converted at par, the differences being absorbed by Premium, Discount, and Exchange Account. Does not include sterling accumulated between 1939 and 1942 to provide the United Kingdom with Canadian dollar exchange; see pages XLVIII and XLIX.

¹⁷Including both funded and floating debt, the former being adjusted for sinking funds and for certain sinking fund holdings temporarily transferred to Securities Investment Account in order to liquidate them (where the sinking fund of a maturing or called issue held bonds of other issues). Excludes the premium paid (in sterling) in excess of the face value, charged to the war appropriations—see item 7 of Table IX, page XXVIII. The pound sterling was converted at \$1.45 in these debt retirement transactions.

¹⁸The revolving funds were closed out at the end of 1943-44, but not at the end of 1942-43. The net effect was to defer outlays from 1942-43 to 1943-44.

¹⁹During 1943-44 certain items of plant and equipment, charged to the war appropriations as expenditure during previous years, were reclassified as active assets. The resultant increase in assets is included in the preceding items in the 1943-44 column, and this item makes the appropriate deduction. Alternatively, war expenditures could have been revised downward and outlay on active assets revised upward in the earlier years concerned, but that treatment would have been difficult to reconcile with the Public Accounts for the years concerned and would not have altered the cash requirements.

²⁰Net after the deduction of commissions and sundry remuneration amounting to \$11.9 million in 1943-44, \$10.3 million in 1942-43, \$9.5 million in 1941-42, \$7.7 million in 1940-41, and \$7.5 million in 1939-40.

²¹Including a revision of Premium, Discount, and Exchange revenue resulting from the valuation of gold, foreign currency, and debt payable in foreign currency at current exchange rates instead of at par. The revised revenue from Premium, Discount, and Exchange is \$4.9 million in 1943-44, \$2 million in 1942-43, \$1.6 million in 1941-42, \$1 million in 1940-41, and \$2 million in 1939-40. See also Table XVIII page LI.

²²Excluding the following non-cash credits: the reduction of the reserve for losses of the Canadian Wheat Board; the adjustments of the Canadian National Railways Securities Trust Stock; the write-up of assets for the revaluation of war plants in 1943-44; the balance of the award in the *Im Alone* case, held by the Receiver General for several years and transferred to revenue in 1943-44; the write-off of Dominion "A" stock in 1940-41; and the write-off of non-active assets. The principal components are receipts related to the War Appropriations (refunds etc.), and war donations, amounting respectively to \$98.9 million and \$0.2 million in 1943-44, \$18.7 million and \$0.3 million in 1942-43, \$16.4 million and \$0.5 million in 1941-42, and \$1.5 and \$1.4 million in 1940-41.

²³See Table XIX page LII.

²⁴See Table XX page LIII.

²⁵Excluding conversions and renewals. See also Table XXI page LIV.

²⁶See Table XXIV pages LXII and LXIII.

²⁷Mostly changes in outstanding cheques.

²⁸The cash deficiency is defined as the excess of cash requirements over sources other than borrowing, and therefore it must equal net borrowing plus the decrease (or minus the increase) in cash balances.

Incidentally it will be noted that the 1942-43 figures have been revised in Table XIV, compared with those shown in the similar table given on pages xlii and xliii of the Public Accounts for 1942-43. The revision is largely the result of the change in viewpoint due to the extension of the period under consideration to five years instead of one, but it is due also in some degree to the desirability of relating the figures directly to the revised form of the balance sheet; these factors affect decisions as to whether or not certain items should be netted out. This in turn brings up the point that some receipts (as the repayment of certain loans) are netted against other payments, and some outlays (as the return of funds deposited with the Receiver General) are netted against other receipts. There is necessarily some arbitrariness in deciding what items to net out, unless one were to go to such extremes as, for example, to show every deposit in the Post Office Savings Bank as a source of funds and every withdrawal as a requirement for funds; it is much more meaningful, however, to describe the transactions in terms of net changes in various categories of accounts. The principal items netted out are shown clearly in the above table and the subsidiary tables that follow.

It should also be observed that even the question of defining cash transactions raises certain problems. For example, the interest payments to insurance, superannuation, and trust funds and the Government's contribution to the superannuation and the unemployment insurance funds have been treated as cash expenditure, on the one hand, and as cash receipts, on the other, even though they remain on deposit with the Receiver General; for they are held for the benefit of others and not for the Government itself. The transactions treated as non-cash are adjustments of the valuation of assets and liabilities, and the annual amortization of loan flotation charges, as noted in the comments which follow. Certain contra accounts have also been omitted.

(2) Analysis of Cash Requirements.

Table XIV separates requirements into "war" and "non-war". The former category is composed of charges to the war appropriations and such other accounts as are obviously related to the war; the latter includes all other requirements. As noted in the discussion of expenditure, this division is not a precise one, but it is comparatively easily made and is very useful provided its limitations are kept in mind. War requirements amounted to \$5,048.4 million in the year under review, and non-war requirements amounted to \$808.7 million.

(a) Non-War Cash Requirements.

The first items of non-war cash requirements shown in Table XIV are the expenditure items, totalling \$661.1 million in 1943-44. The non-cash expenditures excluded are the amortization of bond discounts and commissions, \$10.7 million, the write-down of active and non-active assets, \$25.6 million, and the entries adjusting the value of the Canadian National Railways Securities Trust Stock, which have already been described at some length, \$37.8 million. The corresponding items in previous years will be found in the table and its footnotes, except the items omitted from Other Charges (item 8), which will be found at items 13 and 14 of Table VIII, page xxvii.

Secondly, active loans, advances, investments, etc. totalling \$119.1 million were made during the year. The details are given in Table XV, which also shows the comparable amounts for the previous four years. Aside from the increase of \$150.4 million in Securities Investment Account (which among other things temporarily holds Victory Bonds in process of purchase under the instalment plans) and the increase of \$1.3 million in sundry departmental working balances, all the entries show net repayments of advances made in previous years. The accounts with the Canadian National Railways have already been described in detail (see pages xviii and xix) and the other items are self-explanatory.

TABLE XV

ACTIVE LOANS, ADVANCES, INVESTMENTS, ETC., ON NON-WAR ACCOUNT, NET, 1939-40 to 1943-41¹

(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943 ²	1942	1941	1940
CANADIAN NATIONAL RAILWAYS—					
<i>Advances—</i>					
1. Capital expenditure and retirement of miscellaneous obligations (Financing and Guarantee Acts).....		5.8	11.9	7.6	12.4
2. Purchase of securities from Canadian holders (Financing and Guarantee Acts, 1940, 1941 and 1942) ³	0.7	12.5	0.1	0.6	.....
3. Retirement of maturing issues (Refunding Act, 1938).....	17.2	59.3	27.1	.....	9.8
4. Senneterre-Rouyn Railway.....	.....	.....	.....	.....	0.3
5. Temporary loan, pending passage of the Estimates.....	.....	.....	.....	3.9	.....
6. Trans-Canada Air Lines.....	.....	0.9	.....	.....	0.5
<i>Repayments—</i>					
7. Capital and miscellaneous purposes (Financing and Guarantee Acts).....	{ 12.4 ⁴ - 1.3 }	-24.2 ⁴	-2.8 ⁴	.....	.....
8. Hire-purchase agreements <i>re</i> equipment purchased in 1935-36 and 1936-37.....	- 0.5	-0.5	-0.5	-0.5	-0.5
9. Retirement of maturing issues (Refunding Act, 1938).....	{ -22.6 ⁴ - 5.9 }	.....	.....	.....	.....
10. Senneterre-Rouyn Railway.....	.....	.....	-0.6 ⁴	.....	.....
11. Temporary loans pending passage of the Estimates.....	.....	.....	-3.9	.....	-1.5
12. Trans-Canada Air Lines.....	.....	-0.9 ⁴	-0.6 ⁴	.....	.....
13. Net Total, Canadian National Railways....	-24.9	52.8	30.8	11.5	21.0
MISCELLANEOUS ACCOUNTS—					
14. Canadian Broadcasting Corporation.....	.....	-0.5	-0.3	-0.4	0.7
15. Canadian Farm Loan Board ⁵	-5.0	-2.5	-1.0	0.8	2.3
16. Canadian Pacific Railway.....	.....	-3.5	-1.4	-0.7	-0.7
17. Canadian Wheat Board.....	.....	.....	4.6	.....	25.0
18. Departmental working advances ⁶	1.3	-0.1	1.1	0.9	-0.5
19. Dominion and National Housing Act loans....	-0.5	0.2	2.6	3.8	4.4
20. Land settlement loans ⁷	-1.5	-1.6	-1.5	-1.1	-1.1
21. National Harbours Board.....	-0.1	-0.3	-1.0	-0.3	0.9
22. Provincial and municipal accounts.....	-0.4	-0.9	-0.6	1.7	15.0
23. Securities Investment Account ⁸	150.4	-7.6	29.6	11.9	9
24. Sundry accounts ⁹	-0.1	-0.4	-0.5	-0.1	-0.1
25. TOTAL.....	119.1	35.6	62.4	28.0	66.9

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Excludes write-downs, and the provision of a reserve for possible losses on the ultimate realization of active assets.² Revised figures, for comparability with the new arrangement of the balance sheet.³ Including Grand Trunk Debenture Stock bought from Canadian holders, but excluding securities known to have been vested by the United Kingdom and acquired by Canadian holders through unofficial repatriations. See also item 2 of Table XVI, page XLVII.⁴ Application of net income surplus to loan repayments. See also footnote 6 to Table XVI, page XLVII.⁵ Excluding stock written off.⁶ Excluding the Royal Canadian Mint Gold Purchase Account. The changes in this account reflect changes in the Dominion's holdings of gold, and are included in item 12 of Table XIV.⁷ Excluding loans written off.⁸ Adjusted to eliminate temporary holdings of sterling securities in connection with the liquidation of sinking funds, as these changes are included in item 25 of Table XIV.⁹ Less than \$50,000.

Comprising the changes in the following items, as shown in the revised balance sheets and schedules on pages 49 to 60 of Part I of this report, balance sheet, item 4(b), Central Mortgage Bank: Schedule D, items 1 and 3; Schedule G, items 5 to 8 and 10 to 12; and Second and Third Victory Loan Subscription Suspense Accounts (part of Schedule J, which is not shown on pages 49 to 60 because the information was given in substantially the same form in previous years).

The third type of non-war cash requirement is the cash outlay for loan flotations to be amortized over the life of the issues, as distinct from that charged directly to annual expenditure when incurred. It comprises chiefly discounts, conversion premiums, redemption bonuses, and agents' commissions; the amount was \$17.4 million in 1943-44.

Fourthly, there is the Canadian dollar purchase price of the increase in holdings of gold and U.S. dollars (a negative item of \$115.6 million in 1943-44, which means that balances built up in previous years were used for certain requirements in the United States, notably debt retirement), and, finally, the cost in Canadian dollars of the funds used to reduce New York indebtedness. Securities totalling \$106 million (U.S.) were called, and floating debt was reduced by \$9.3 million (U.S.); this is equivalent to \$126.8 million in Canadian funds.

(b) War Requirements.

As with non-war requirements, so with war requirements the principal factor is expenditure in the strict sense. Cash expenditure from the war appropriations amount to \$4,574.4 million in 1943-44; the only non-cash item deducted is the charge of \$12.6 million arising out of setting up a reserve for certain contingent liabilities of various Crown companies—specifically, for the adjustment of prices used in interim billings.

Table XVI analyzes the net advances made on war account during the year and, as with most of the tables in this Introduction, gives comparable figures for the four preceding years. Advances to other governments amounted to \$190.2 million net, of which the most important items were net recoverable expenses of \$205.4 million in connection with the Air Training Plans (including substantial adjustments relating to previous years, as explained on page xxx) and repayments of \$42.4 million against the \$700 million loan to the United Kingdom under The War Appropriation (United Kingdom Financing) Act, 1942. (These repayments represent the proceeds of maturing Canadian issues and the sale of Canadian securities by residents of the United Kingdom to non-residents, and are called for by the terms of the loan.) Net advances of \$310.8 million were made to various Crown agencies—\$185 million to the Foreign Exchange Control Board, \$51.3 million to commodity and other companies under the jurisdiction of the Department of Munitions and Supply, \$57 million in respect of privately managed Crown plants under the same department, and the remainder to various Crown companies. Other transactions were net advances of \$21 million to the Canadian National Railways, more fully described on pages xviii and xix, and a net repayment of \$4 million by certain private contractors.

TABLE XVI

ACTIVE LOANS, ADVANCES, INVESTMENTS, ETC., ON WAR ACCOUNT, NET, 1939-40 TO 1943-44¹

(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943 ²	1942	1941	1940
CANADIAN NATIONAL RAILWAYS—					
<i>Advances—</i>					
1. Purchase of equipment (War Appropriation Acts).....	20.7	16.4	1.0	8.7	6.2
2. Purchase of securities ³ —					
Financing and Guarantee Acts, 1940 and 1942 ⁴	0.6	16.1	11.7	93.6	.....
3. War Appropriation (United Kingdom Financing) Act, 1942.....	2.1	61.3	191.6	.....	.....
4. Temporary loan for oil drilling campaign.....	0.6	⁵	.....	.....	.....
5. Temporary loan for working capital.....	.....	.....	17.1	.....	.....
<i>Repayments—</i>					
6. Purchase of equipment.....	-2.4	-1.0	-1.0	.....	.....
7. Temporary loan for oil drilling campaign.....	-0.6 ⁶	.....	.....	.....	.....
8. Temporary loan for working capital.....	.....	-3.2	.....	.....	.....
9. Net Total, Canadian National Railways.....	21.0	89.7	220.5	102.3	6.2

TABLE XVI—Concluded

ACTIVE LOANS, ADVANCES, INVESTMENTS, ETC., ON WAR ACCOUNT, NET, 1939-40 to 1943-44—*Concluded*

(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943 ²	1942	1941	1940
CROWN AGENCIES—					
10. Canadian Wool Board, Ltd.....	13.8	10.0			
11. Commodity and other companies ⁷	51.3	13.6	15.4	9.9	
12. Commodity Prices Stabilization Corporation, Ltd.....	-1.5	21.1			
13. Crown plants privately managed ⁸	57.0				
14. Eldorado Mining and Refining, Ltd.....	5.3				
15. Foreign Exchange Control Board.....	185.0	-325.0	400.0	325.0	
16. War Assets Corporation, Ltd.....	0.3				
17. Wartime Salvage, Ltd.....	-0.2	0.6			
18. Net Total, Crown Agencies.....	310.8	-279.9	415.4	334.9	
OTHER GOVERNMENTS—					
19. Recoverable expenses under the Air Training Plans ⁹	205.4 ⁹	56.4	72.2	34.0	
20. Other Department of National Defence recover- able advances.....	14.0	0.4	7.4	6.4	1.1
21. U.S.S.R., purchase of wheat.....	9.1	0.9			
22. United Kingdom food accounts.....	13.2	6.8			
23. United Kingdom: The War Appropriation (United Kingdom Financing) Act, 1942.....	-42.4	700.0			
24. United States of America (advances to War Supplies, Ltd., for U.S.A. account).....	-11.9	119.6	-36.5 ¹⁰		
25. Other.....	2.8	0.3			
26. Net Total, Other Governments.....	190.2	884.2	43.1	40.4	1.1
MISCELLANEOUS—					
27. Department of Munitions and Supply loans to private contractors.....	-4.0	3.6	9.3		
28. Canadian Pacific Railway Co.....		-9.3	-0.7	7.0	2.9
29. Canadian National Steamships.....			-0.8	0.8	
30. Net Total, Miscellaneous.....	-4.0	-5.6	7.8	7.8	2.9
31. GRAND TOTAL.....	518.1	688.4	686.8	485.4	10.2

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Excluding the provision of a reserve for possible losses on the ultimate realization of active assets.² Revised figures, for comparability with the new arrangement of the balance sheet.³ For the repatriation of sterling securities.⁴ For the purchase of Grand Trunk Railway debenture stock, excluding that acquired from Canadian holders, and for the purchase of securities vested by the United Kingdom government but not included in official repatriations. See also item 2 of Table XV, page XLVI.⁵ Less than \$50,000.⁶ Application of net income surplus to loan repayments. See also footnote 4 to Table XV, page XLVI.⁷ See also item 27 and footnote 19 of Table XIV, page XLII.⁸ Recoverable from Australia, New Zealand, and the United Kingdom.⁹ Includes adjustments affecting previous years; see also page XXX.¹⁰ This negative figure results from prepayments by the United States of America with respect to supplies being purchased in Canada.

The Canadian dollar purchase price of the increase in holdings of sterling funds is included as a war requirement because practically all expenditure in sterling relates to the activities of our armed forces overseas. During 1943-44 sterling holdings decreased by an amount equivalent to \$21.9 million, which means that balances built up in previous years have been drawn upon and therefore the Canadian dollars for outlays of that amount were provided in those years. It may be worth observing, in this connection, that the changes in sterling balances

during the preceding four years, as shown in item 24 of Table XIV, refer only to the working balances held by the Dominion Government itself; they do not include the accumulation of sterling between 1939 and 1942 (later reversed by conversion to a \$700 million interest-free loan, by the repatriation of further sterling securities, and by other means) undertaken as one of the methods of providing the United Kingdom with Canadian dollar exchange. The balances accumulated for this purpose were held by the Foreign Exchange Control Board.

There are two adjustments to be made to the items so far listed. The first relates to the revolving funds and the second to the reclassification during 1943-44 of certain war expenditures in previous years. The revolving funds are working capital credits administered by the Department of Munitions and Supply; they were opened in 1942-43 and were not closed out at the end of that year, but were closed out at the end of 1943-44 (and re-opened in 1944-45 out of the new year's war appropriation), the net effect being that outlays of \$30.8 million listed in 1942-43 were in fact deferred until 1943-44. The reclassification of war expenditures concerns prior years' expenditure on fixed capital in certain war plants which after careful review can now be said to have definite post-war value and accordingly have been transferred to active assets. This matter was referred to on page xxxviii in discussing non-tax revenue. The amount involved is \$53.4 million—\$14.1 million for Polymer Corporation, Ltd., \$9.1 million for Alberta Nitrogen Co., Ltd., \$9.5 million for Canada Strip Mill, Ltd., \$1.3 million for Nicholls Chemical Co., Ltd., and \$19.5 million for Welland Chemical Works, Ltd. (Further details will be found in Part II, page K-4). These amounts are included, along with the additional advances during 1943-44, in the advances to Crown companies and commodity companies shown at items 11 and 13 of Table XVI, and thus are included in item 23 of Table XIV, so it is necessary to deduct the total here as an adjustment. Alternatively, war expenditure could have been reduced and outlay on assets increased by the appropriate amounts in the preceding years, but the treatment here adopted has the same net effect with less chance of confusion in comparison with the details given in the Public Accounts for this and earlier years.

(c) Adjustment of total requirements for and sources of cash to take account of certain C.N.R. and F.E.C.B. transactions.

There are two adjustments that can be made in the figures just given, in order to give a more complete and meaningful account of the Government's financial relations with the public. They relate to the Canadian National Railways and the Foreign Exchange Control Board, and involve the consolidation of the positions of the Dominion, the Railway, and the Board, as if they were parent and subsidiary companies (which they resemble in many ways). With respect to the C.N.R., the point involved is that certain of the advances made to it by the government have been for the purpose of retiring securities held by the Canadian public; these advances may reasonably be considered as having involved increased borrowing by the Dominion, so the net effect has been merely to replace the C.N.R. securities with direct Dominion obligations. Consolidation of the positions of the Dominion and the Railway would thus reduce the net Dominion requirements by the amount of the advances in question—\$17.9 million in 1943-44.

In the case of the F.E.C.B. the adjustment is primarily a matter of timing as between fiscal years; the year under review is not affected, and the situation with respect to 1942-43 was explained in some detail in the Introduction to the Public Accounts for that year, but it is desirable to explain it briefly once more in order to complete the record for the past five fiscal years as in most of the preceding tables. The significant thing is that in 1940-41 and 1941-42 the advances made by the Government to the Board, together with the Board's other sources of funds, were not sufficient to cover all the latter's requirements, the balance being made up by selling exchange to the Bank of Canada under agreement to repurchase. These arrangements were reversed in 1942-43 when the exchange reserves were repurchased from the Bank, largely due to clearing off the large sterling balances previously accumulated in order to provide the United Kingdom with Canadian dollar exchange. Consolidating the positions of the Dominion and the Board, the net effect is that requirements for Canadian dollar financing were increased by \$69 million in 1940-41 and by \$206.9 million in 1941-42, due largely to the accumulation of sterling balances (though of course the total sterling accumulated was much more than this), and reduced by \$275.9 million in 1942-43, due to using up the sterling previously acquired.

Corresponding adjustments are, of course, involved in the total sources of cash. In the consolidation of positions the C.N.R. securities retired become analogous to Dominion maturities paid off in cash, and the F.E.C.B.'s sales and repurchases of exchange to and from the Bank of Canada produce the same effect as borrowings and repayments. The whole matter is summarized in Table XVII, which follows.

TABLE XVII

THE DOMINION'S REQUIREMENTS FOR AND SOURCES OF CASH ADJUSTED FOR CERTAIN C.N.R. AND F.E.C.B. TRANSACTIONS, 1939-40 TO 1943-44

(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
REQUIREMENTS FOR CASH					
1. Requirements as in item 30 of Table XIV.....	5,857.1	5,101.0	2,742.6	1,821.8	840.6
2. Deduct advances for the retirement of C.N.R. issues held by the Canadian public ¹	-17.9	-71.8	-27.2	-0.6	-9.8
3. Add F.E.C.B. requirements in excess of resources provided directly, as evidenced by sales of exchange to the Bank of Canada under agreement to repurchase.....		-275.9	206.9	69.0	
4. Requirements as adjusted for the consolidation of C.N.R. and F.E.C.B. positions with that of the Dominion.....	5,839.2	4,753.3	2,922.3	1,890.3	830.8
SOURCES OF CASH					
5. Sources as in item 60 of Table XIV.....	5,857.1	5,101.0	2,742.6	1,821.8	840.6
6. Deduct retirement of C.N.R. issues in the hands of the public ²	-17.9	-71.8	-27.2	-0.6	-9.8
7. Add financing by the F.E.C.B. through the sale of exchange to the Bank of Canada under agreement to repurchase ³		-275.9	206.9	69.0	
8. Sources as adjusted for the consolidation of C.N.R. and F.E.C.B. positions with that of the Dominion.....	5,839.2	4,753.3	2,922.3	1,890.3	830.8

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ Table XV, items 2 and 3.

² Consolidation of the position makes this analogous to the retirement of Dominion securities for cash, as in item 54 of Table XIV.

³ Analogous to borrowing from the Bank of Canada.

(3) Analysis of Sources of Cash.

(a) Revenue Received in Cash.

The revenue items in Table XIV total \$2,673.4 for 1943-44, or \$91.6 million less than the total revenue shown in Table XII. This is explained by two factors, the first of which is the omission of non-cash credits amounting to \$94.3 million, as follows: reduction in the reserve account for deficits of the Canadian Wheat Board, \$3 million; the credit of \$37.8 million recording the increase of the Dominion's equity in the Canadian National Railways; the credit of \$53.4 million to Consolidated Deficit Account reversing the charges in respect of certain war plants, as already described; and some relatively small items, including the write-off of non-active assets and the balance of the award in the *I'm Alone* case, held by the Receiver General for several years and now transferred to revenue.

The second factor is an adjustment of Premium, Discount, and Exchange Revenue arising out of the fact that foreign exchange and debt payable in foreign currency have been valued at current exchange rates for all purposes, whereas they are converted at par of exchange on the Dominion's balance sheet. Adjusting the other accounts concerned as in Table XIV shows a net cash revenue from Premium, Discount and Exchange in 1943-44 greater by \$2.7 million than that given in Table XII; the difference is explained in Table XVIII, which reconciles the Premium, Discount, and Exchange Revenue as included in Table XII with that in Table XIV, with comparable figures for the four previous fiscal years.

TABLE XVIII

RECONCILIATION OF PREMIUM, DISCOUNT AND EXCHANGE REVENUE AS IN TABLE XI
WITH THAT AS IN TABLE XIV

(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
1. Premium, Discount and Exchange Revenue as in item 48 of Table XII.....	2.2	0.4	11.9	6.1	7.9
Add charges transferred to other items in Table XIV—					
2. Premium paid on the increase in holdings of gold ¹		0.5		0.5	0.5
3. Premium paid on the increase in holdings of U.S. dollars ¹		3.8	1.4	2.1	1.6
4. Premium paid on the purchase of U.S. funds used to retire New York indebtedness ²	11.5	0.5 ³	1.0	⁴	⁴
5. Discount on decrease in holdings of sterling ⁵ Deduct credits transferred to other items in Table XIV—	1.9			0.3	
6. Premium received on the decrease in holdings of gold ¹	-0.3		-0.9		
7. Premium received on the decrease in holdings of U.S. dollars ¹	-10.5				
8. Discount received on the increase in holdings of sterling ⁵		-2.9	⁴		-0.6
9. Discount received on the purchase of sterling used to retire London indebtedness ⁶	⁴	-0.2	-11.7	-8.1	-7.5
10. Premium, Discount and Exchange Revenue as included in item 40 of Table XIV.....	4.9	2.0	1.6	1.0	2.0
11. Net difference (10-1).....	2.7	1.6	-10.3	-5.1	-6.0

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ Transferred to item 12 of Table XIV.

² Transferred to item 13 of Table XIV; but see footnote 3 with respect to 1942-43.

³ Includes the premium on commissions on the refunding issues, \$0.1 million, transferred to item 11 of Table XIV.

⁴ Less than \$50,000.

⁵ Transferred to item 24 of Table XIV.

⁶ Transferred to item 25 of Table XIV.

(b) Other Receipts (except borrowing).

Miscellaneous receipts related to the war are listed in Table XIX. They totalled \$75.1 million in the year under review, including \$40.6 million net receipts in Deposit and Trust Accounts (mostly explained by deposits of allied governments to be used for the purchase of war supplies), \$8.8 million in Insurance, Pension, and Guaranty Accounts, and \$25.5 million in Sundry Suspense Accounts.

DEPARTMENT OF FINANCE

TABLE XIX

MISCELLANEOUS CASH RECEIPTS AND CREDITS ON WAR ACCOUNT, 1939-40 to 1943-44

(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
DEPOSIT AND TRUST ACCOUNTS—					
1. Deferred pay, Army and Air Force.....	4.8	6.0	4.0	2.7	
2. Deposits by allied governments <i>re</i> purchase of supplies.....	31.0	-4.1	3.4	0.9	0.6
3. Sorel Industries, Ltd.—Minister's Plant Depreciation Account.....	3.8	2.8			
4. Sundry accounts ¹	1.1 40.6	0.3 5.0	-0.1 7.3	0.3 4.0	² 0.7
INSURANCE, PENSION AND GUARANTY ACCOUNTS—					
5. Employee's compensation clearing accounts, defence projects.....	3.3	2.7	1.7		
6. War Damage Insurance Accounts.....	5.6	5.7			
DEFERRED CREDITS—					
7. Sundry accounts ³	0.1	0.1	²	²	
SUNDRY SUSPENSE ACCOUNTS—					
8. Canadian Government Merchant Marine, war operations suspense.....	1.1	1.5	2.0		
9. Department of Munitions and Supply Suspense.....	12.6	1.6			
10. Department of National Defence Suspense.....	11.7				
11. Other suspense accounts ⁴	0.1 25.5	² 3.1	² 2.0	-0.1 -0.1	0.1 0.1
12. TOTAL.....	75.1	16.6	11.0	3.9	0.7

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Appendix No. 13, items 37, 38, 42, 47, 49, 51, 52, 55, 60, 63, 65, 66, 67, and 68, on pages 55 and 56 of Part I.² Less than \$50,000.³ Appendix No. 13, items 3, 5, and 8 of Schedule Q, page 58 of Part I.⁴ Appendix No. 13, items 1, 2, 10, and 24 of Schedule R, page 59 of Part I.

Miscellaneous receipts and credits on non-war account are given in Table XX. They amounted to \$42.9 million in 1943-44, including net receipt of \$1.9 million in Deposit and Trust Accounts, \$30.9 million in Insurance, Pension and Guaranty Accounts (of which \$23.3 million was from Government Annuities), and \$9.7 million in Deferred Credits.

TABLE XX

MISCELLANEOUS CASH RECEIPTS AND CREDITS ON NON-WAR ACCOUNT, NET, 1939-40 TO 1943-44
(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
DEPOSIT AND TRUST ACCOUNTS—					
1. Bank Circulation Redemption Fund.....	-0.7	-0.5	-0.3	-0.2	-0.4
2. Contractors' security deposits.....	-2.9	1.0	0.7	4.0	0.7
3. Indian Trust Funds.....	0.8	0.4	0.2	0.1	0.1
4. National Harbours Board funds.....	0.5	0.7	-0.5	0.1	-0.5
5. National Research Council Trust Fund.....	0.1	-0.3	¹	0.6	¹
6. Post Office Savings Bank deposits.....	3.9	2.7	-0.5	-0.9	0.1
7. Sir Frederick Banting Fund.....	¹	0.4	¹	0.2	.....
8. Sundry accounts ²	0.4	0.4	0.2	0.1	0.1
	1.9	4.8	-0.2	4.0	0.2
INSURANCE, PENSION AND GUARANTY ACCOUNTS—					
9. Civil Service Insurance Fund.....	1.0	0.9	0.9	0.9	0.9
10. Civil Service Retirement Fund.....	3.3	2.9	1.9	1.0	0.4
11. Civil Service Superannuation Fund No. 5.....	1.9	1.9	2.2	2.4	2.4
12. Government Annuities.....	23.3	17.4	16.9	15.6	17.4
13. Returned Soldiers' Insurance Fund.....	0.7	0.8	0.9	1.0	0.9
14. Unemployment Insurance Fund.....	76.3	70.0	44.0	.....	.....
15. <i>Less</i> invested in securities.....	-76.0	-69.6	-38.8	.....	.....
16. Sundry accounts ³	0.4	0.1	¹	0.1	¹
	30.9	24.5	28.0	21.0	21.9
DEFERRED CREDITS—					
17. Instalment payments for Victory Bonds.....	9.4	6.4	¹	.....	.....
18. Sundry accounts ⁴	0.3	-0.4	0.4	0.4	¹
SUNDRY SUSPENSE ACCOUNTS—					
19. Sundry accounts ⁵	0.4	0.1	¹	-0.1	0.2
20. TOTAL.....	42.9	35.3	28.3	25.3	22.2

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

² Changes in the remaining items in Schedule N of Appendix No. 13, pages 54 to 57 of Part I, except items 14, 15, 36 and those listed in footnote 1 of Table XIX.

³ Changes in the remaining items of Schedules O (except items 3, 4, 9, 10, and 11) and P, page 57 and page 58 of Part I.

⁴ Changes in the remaining items of Schedule Q, (except items 3, 5, and 8) page 58 of Part I.

⁵ Changes in those items in Schedule R, page 59 of Part I, which have not been detailed elsewhere.

(c) Borrowed Funds and Borrowing Operations.

(i) Operations in Foreign Markets.

The Dominion did not borrow in foreign markets in the year under review, and in fact reduced its indebtedness in both London and New York. In the former market the Dominion's outstanding obligations, already reduced to relatively small proportions at the beginning of the fiscal year, were still further reduced by continued repatriation. In New York, the \$30 million 2½ per cent loan of 1937 and the \$76 million 2½ per cent loan of 1935 were called for redemption in August 1943 and paid off in cash. The cash effects of these transactions are noted at items 13 and 25 of Table XIV where the amounts have been converted at the current rates of exchange in order to show the net requirements of Canadian funds for these debt reductions. Their effects can also be seen in the comparative balance sheet and Schedule T thereto, at pages 3 and 27 respectively of Part I, where they are shown at par of exchange.

(ii) Borrowing Within Canada.

The repayments of foreign debt referred to in the preceding paragraph constitute a requirement for cash and they have been so treated in Table XIV. To deduct these figures from the net proceeds of borrowing within Canada in order to show an over-all figure for net borrowing would understate the Dominion's cash requirements during the year and would obscure the real total of funds provided by Canadian investors. It was borrowing *within Canada* that was significant in meeting the cash deficiency in 1943-44, and indeed in every fiscal year of this war. These operations are summarized at items 49 to 56 of Table XIV.

The details of new issues of funded debt (that is, excluding renewals and the conversion of maturing issues) are given in Table XXI. This table also gives the comparable figures for the four previous fiscal years, and a column showing the total for the five years has been added. This total is in many ways more significant than the annual transactions, as the figures for individual fiscal years may be distorted by incidental factors like the timing of loan campaigns (for example, during 1942-43 cash requirements increased very rapidly, and there was a Victory Loan campaign just before the beginning and another just after the end of the fiscal year, with the result that bank borrowing was particularly high in that year).

TABLE XXI

NEW BORROWING WITHIN CANADA, 1939-40 TO 1943-44¹
(In millions of dollars)

SOURCE ² AND TITLE OF BORROWING	Fiscal Years Ended March 31					
	1944	1943	1942	1941	1940	Total
TREASURY BILLS						
1. Net increase.....	60.0	30.0	40.0	75.0 ³		205.0
BANK OF CANADA						
2. One year notes, dated May 1, 1940.....				250.0 ³		250.0
3. Second Victory Loan, dated October 1, 1940 ⁴		92.8				92.8
4. Two year notes, dated April 15, 1942 ⁴		100.0				100.0
		192.8		250.0		442.8
CHARTERED BANKS						
5. Two year notes, dated October 16, 1939.....					200.0	200.0
6. Two and one-half year notes, dated January 2, 1941.....				249.2 ⁵		249.2
7. Two year notes, dated July 2, 1943.....	200.0					200.0
8. Deposit Certificates, net.....	-30.0	820.0				790.0
	170.0	820.0		249.2	200.0	1,439.2
GENERAL PUBLIC						
9. Loan of May 15, 1939 ⁶					49.4 ⁴	49.4
10. First War Loan, dated February 1, 1940 ⁷					200.0	200.0
11. Second War Loan, dated October 1, 1940 ⁷				296.3 ⁴		296.3
12. First Victory Loan, dated June 15, 1941 ⁷			728.9 ⁴			728.9
13. Second Victory Loan, dated March 1, 1942.....			843.1			843.1
14. Third Victory Loan, dated November 1, 1942.....		991.4				991.4
15. Fourth Victory Loan, dated May 1, 1943.....	1,308.7					1,308.7
16. Fifth Victory Loan, dated November 1, 1943.....	1,375.0					1,375.0
17. War Savings Certificates ⁸ and Stamps, and Non-Interest-Bearing Certificates, net increase.....	48.4	59.0	84.8	58.0		250.2
	2,732.1	1,050.4	1,656.8	354.3	249.4	6,042.9
18. GRAND TOTAL.....	2,962.1	2,093.3	1,696.8	928.5	449.4	8,130.0
MEMORANDUM—War Period Issues⁹—						
19. General Public.....						5,993.6
20. Grand Total.....						8,080.6

NOTE: Due to rounding off the figures may not add exactly to the totals shown.

¹ Excludes renewals and the conversion of maturing issues.

² At time of issue only.

³ These two issues, totalling \$325 million, were sold to the Bank of Canada to provide funds for the Foreign Exchange Control Board.

⁴ These loans were issued early in 1942-43 in clearing off the F.E.C.B.'s accumulation of sterling balances.

⁵ Net proceeds at price to subscribers; see Table XXIII pages LVIII-LXI for terms of issue.

⁶ There is no information available concerning subscriptions by banks to this loan.

⁷ Some small portion of these loans was subscribed by the Bank of Canada and the chartered banks, estimated at less than \$30 million for the three loans (including \$6.7 million of the First Victory Loan, as shown in Table XXII, page LVI).

⁸ Including the addition of accrued interest.

⁹ Issues after September 1, 1939—i.e. all issues except item 9.

As the table shows, the total of outstanding Treasury Bills increased by \$60 million during the year, to \$360 million. The net effective rate of interest on these Bills declined still further during the year, and stood at the near-record low level of 0·387 per cent on the last issue of the year. The corresponding rates of the last five fiscal years are as follows:

	Per cent
1939-40	0·747
1940-41	0·609
1941-42	0·552
1942-43	0·498
1943-44	0·387

It is not possible to classify the purchasers of Treasury Bills, but other new issues have been so classified in Table XXI.

A net amount of \$170 million was borrowed from the chartered banks during 1943-44 but nothing from the Bank of Canada.

The general public bought no less than \$2,732·1 million of new issues—\$2,683·7 million of Victory Bonds and \$48·4 million (net after redemptions, but including accrued interest) of War Savings Certificates and Stamps and Non-Interest-Bearing Certificates. This is 92·2 per cent of the total borrowings for the year, which were \$2,962·1 million. The Fourth and the Fifth Victory Loans were each in turn the largest borrowing operation in the history of the Dominion—the Fourth yielded \$1,308·7 million from 2,668,420 subscriptions and the Fifth \$1,375 million in cash from a total of 3,033,051 subscriptions. The National War Finance Committee has prepared an estimate of the derivation of the subscriptions to these loans at the time of issue. It is given in Table XXII, together with revised data for the first three Victory Loans. Unfortunately similar information is not available for the First or the Second War Loans.

TABLE XXII
ESTIMATED DERIVATION OF SUBSCRIPTIONS TO VICTORY LOANS AT THE TIME OF ISSUE
 (Data prepared by the National War Finance Committee)
 (In millions of dollars)

Item	FIRST VICTORY LOAN (dated June 15 1941)			SECOND VICTORY LOAN ¹ (dated March 1 1942)			THIRD VICTORY LOAN (dated November 1 1942)		FOURTH VICTORY LOAN (dated May 1 1943)		FIFTH VICTORY LOAN (dated November 1 1943)	
	Cash	Conver- sion	Total	Cash	Conver- sion	Total	Cash		Cash		Cash	Total
ALL APPLICATIONS:												
(a) Individuals ²	730.4	105.4	835.8	843.1	153.6	996.7	991.4		1,308.7		1,375.0	1,570.6
(b) Non-individuals	316.0	35.3	351.3	364.6	1.0	365.6	400.9		566.7		626.6	671.3
	414.4	71.1	485.5	478.5	152.6	631.1	590.5		742.0		748.4	809.3
APPLICATIONS FROM INDIVIDUALS:												
(a) Special Names ³	36.5	0.8	37.3	29.0	1.0	30.0	26.3		37.2		26.9	29.4
(b) General and Payroll Canvasses ²	279.5	34.5	314.0	335.6		335.6	374.6		529.5		599.7	641.9
APPLICATIONS FROM NON-INDIVIDUALS:												
(a) Banks—Own Account	6.7	42.5	49.2				0.5		0.5			139.7
(i) Bank of Canada		7.0	7.0			1.7						72.0
(ii) Chartered Banks	6.7	35.5	42.2			115.8	0.5		0.5			67.7
(b) Government Accounts	31.6		31.6	47.1		47.1	54.5		85.2		78.8	81.2
(i) Federal	9.9		9.9	19.6		19.6	22.7		30.8		22.4	24.6
(ii) Provincial	10.7		10.7	15.6		15.6	18.6		34.1		32.6	32.7
(iii) Municipal and School	11.0		11.0	11.9		11.9	13.2		20.3		23.8	23.9
(c) Insurance Companies, Pension Funds, etc., and Savings Banks												
(i) Life Insurance Companies	97.4	22.1	119.5	133.9	23.9	157.8	179.0		201.3		197.7	202.4
(ii) All Other Insurance Co's	86.5	20.4	106.9	115.5	23.4	138.9	155.1		165.1		168.7	172.1
(iii) Associations, Unions, Pension and Benevolent Funds	6.7	1.7	8.4	10.9	0.5	11.4	12.4		15.5		13.3	13.9
(iv) Quebec Savings Banks	2.7		2.7	5.6		5.6	9.0		16.1		10.8	11.5
	1.5		1.5	1.9		1.9	2.5		4.6		4.9	4.9
(d) Miscellaneous												
(i) Mining Companies	278.7	6.5	285.2	297.5	11.2	308.7	356.5		455.0		471.9	470.0
(ii) Trust Companies, Investment Trusts, Mortgage and Loan Companies, and Real Estate Companies	39.1		39.1	29.4	8.5	37.9	43.6		54.7		48.3	48.3
(iii) Colleges, Churches, Hospitals, and Charitable Organizations	8.4		8.4	9.2		9.2	11.3		17.5		19.2	19.3
(iv) All Others, being practically all applications from Business Firms and Corporations	2.4	0.2	2.6	2.6		2.6	3.3		3.3		3.8	4.2
	228.8	6.3	235.1	256.3	2.7	259.0	298.3		379.5		400.6	401.2

¹ Excluding \$92.8 million issued to the Bank of Canada in June 1942, in connection with clearing off the accumulated balances of sterling.

² Includes small commercial and small non-profit entities, the aggregate subscriptions from which would be a relatively small part of the total.

³ Individuals believed capable of buying \$25,000 or more par value of bonds at the time of issue.

Reviewing the borrowing operations from September 1, 1939 to March 31, 1944—the war period to date—the general public has provided \$5,993·6 million out of a total of \$8,080·6 million “new money” raised (that is, excluding the conversion or renewal of previous issues), or 74·2 per cent. Excluding Treasury Bill purchases, the Bank of Canada has provided only \$442·8 million or 5·5 per cent, and the chartered banks \$1,439·2 million or 17·8 per cent; Treasury Bills accounted for the remaining 2·5 per cent.

Out of these borrowings certain maturing issues, or that portion of them not converted into new loans, have had to be paid off in cash. The amount was \$59·7 million in 1943-44, as shown in Table XXIV which also gives the corresponding figures for the four previous years.

There is another type of borrowing which is included with funded debt in the revised presentation of the balance sheet, and that is the compulsory savings portion of the personal income tax and the excess profits tax. Certificates are issued to each person contributing in this way, and these are binding obligations of the government repayable within a stipulated time limit after the end of hostilities. Due to the tremendous number of individual forms to be checked, it has not yet proved possible to compute exact totals of the amounts involved, but in 1943-44 a further \$155 million has been added to the \$70 million set up in 1942-43 as the estimated liability. The current year's figure is made up as follows: estimated savings portion of personal income taxes on 1943 incomes, \$110 million; estimated additional amount on 1942 incomes, \$5 million; and estimated savings portion of excess profits taxes for 1943-44, \$40 million. This makes the totals to date \$165 million for personal incomes and \$60 million for excess profits; out of this amount \$18,958.98 has been returned to persons entitled to claim return of their savings under the statute—cases where the savings have been returned to the estate of a deceased certificate holder, for example.

The items so far enumerated make up the total cash receipts from the increase in funded debt during the year. There is one other item under the heading of borrowing, however,—the net change in domestic floating debt, which was a decrease of \$6 million in 1943-44. Floating debt is composed mainly of outstanding cheques, though important amounts of matured funded debt and interest due and unpaid are included, and also outstanding warrants and other obligations payable on demand. The account known as Post Office Account is also included, because it consists largely of outstanding postal notes, money orders, etc. In short, floating debt represents sums payable on demand which in the normal course of events will be presented for payment with reasonable promptness. An increase in floating debt is therefore analogous to short term borrowing—it might be called involuntary borrowing—and a decrease is analogous to a debt repayment. The changes for the past five fiscal years are shown at item 57 of Table XIV.

To conclude this section on domestic borrowing, three additional tables are presented. The first is Table XXIII, which is a list of borrowing operations undertaken between April 1, 1939, and March 31, 1944, giving details as to maturities, rates, issue prices, yields, and so on. This table differs from Table XXI on page LIV particularly in that it includes conversion and renewal issues as well as “new money” issues, and in that it shows all issues at their face value, whereas Table XXI showed only the amount received in cash from the subscribers.

The second is Table XXIV, which is a list of the redemptions, both in cash and by conversion, for the same period. The “cash redemptions” column gives at items 6, 10, 16, 21, and 27 the amounts used in item 54 of Table XIV.

TABLE
DOMESTIC LOAN FLUTATIONS¹

Source of Borrowing and Title of Issue	Dated	Maturing	Interest rate	Price	
				To public	To Government
TREASURY BILLS					
1. Net increase in three months Treasury Bills.....	Various	Various	%		Various
BANK OF CANADA					
2. Five year bonds (see also item 13).....	Mar. 1, 1940...	Mar. 1, 1945...	2		99-375
3. One year notes.....	May 1, 1940...	May 1, 1941...	1		100-00
4. One year notes (refunding item 3).....	May 1, 1941...	May 1, 1942...	1		100-00
5. Three year notes (see also item 15) (refunding item 12).....	Oct. 16, 1941...	Oct. 16, 1944...	1½		99-27
6. Second Victory Loan.....	Mar. 1, 1942...	Sept. 1, 1944...	1½		100-00
7. Two year notes.....	April 15, 1942...	April 15, 1944...	1½		100-00
8. One year notes (refunding item 4).....	April 15, 1942...	April 15, 1943...	1		100-00
9. One year notes (refunding item 8).....	April 15, 1943...	April 15, 1944...	1		100-00
10. Two year notes (see also item 16) (refunding item 14).....	July 2, 1943...	July 2, 1945...	1½		100-00
11. Total, Bank of Canada.....					
CHARTERED BANKS					
12. Two year notes.....	Oct. 16, 1939...	Oct. 16, 1941...	2		100-00
13. Five year bonds (see also item 2).....	Mar. 1, 1940...	Mar. 1, 1945...	2		99-375
14. Two and one half year notes.....	Jan. 2, 1941...	July 2, 1943...	1½		99-695
15. Three year notes (see also item 5) (refunding item 12).....	Oct. 16, 1941...	Oct. 16, 1944...	1½		99-27
16. Two year notes (see also item 10) (conversion portion is refunding item 14).....	July 2, 1943...	July 2, 1945...	1½		100-00
17. Deposit Certificates, net increase....	Various	Various	½		100-00
18. Total, Chartered Banks.....					
GENERAL PUBLIC⁶					
19. Three year bonds ⁷	May 15, 1939...	May 15, 1942...	1½	99-375	98-77
20. Nineteen year bonds ⁷	May 15, 1939...	June 1, 1958...	3	98-50	97-71
21. First War Loan.....	Feb. 1, 1940...	Feb. 1, 1948-52	3½	100-00 ⁸	99-216 ⁸
22. Second War Loan.....	Oct. 1, 1940...	Oct. 1, 1952...	3	98-75	98-00
First Victory Loan—					
23. Five and one half year bonds.....	June 15, 1941...	Dec. 15, 1946...	2	99-00	97-98
24. Ten year bonds.....	June 15, 1941...	June 15, 1951...	3	100-00 ⁹	98-95 ⁹
Second Victory Loan—					
25. Two and one half year bonds.....	Mar. 1, 1942...	Sept. 1, 1944...	1½	100-00	99-21
26. Six year bonds.....	Mar. 1, 1942...	Mar. 1, 1948...	2½	100-00	99-35
27. Twelve year bonds.....	Mar. 1, 1942...	Mar. 1, 1954...	3	100-00 ⁸	99-18 ⁹
Third Victory Loan—					
28. Three and one half year bonds....	Nov. 1, 1942...	May 1, 1946...	1½	100-00	99-46
29. Fourteen year bonds.....	Nov. 1, 1942...	Nov. 1, 1956...	3	100-00 ⁹	99-27 ⁹
Fourth Victory Loan—					
30. Three and one half year bonds....	May 1, 1943...	Nov. 1, 1946...	1½	100-00	99-50
31. Fourteen year bonds.....	May 1, 1943...	May 1, 1957...	3	100-00	99-29
Fifth Victory Loan—					
32. Three and one half year bonds....	Nov. 1, 1943...	May 1, 1947...	1½	100-00	99-63
33. Fifteen years and two month bonds	Nov. 1, 1943...	Jan. 1, 1959...	3	100-00	99-41

XXIII

1939-40 to 1943-44

Yield at		Issued for cash	Issued as renewals or conversions	Total amount issued	Number of Subscriptions ^a
Price to public	Price to Government				
%	%				
	Various	\$ 205,000,000		\$ 205,000,000	
	2.13		\$ 64,040,000 ^a	64,040,000	
	1.00	250,000,000		250,000,000	
	1.00		250,000,000	250,000,000	
	1.75		100,300,000	100,300,000	
	1.50	92,831,000 ^a		92,831,000	
	1.50	100,000,000 ^a		100,000,000	
	1.00		250,000,000	250,000,000	
	1.00		250,000,000	250,000,000	
	1.50		56,000,000	56,000,000	
		\$ 442,831,000	\$ 970,340,000	\$ 1,413,171,000	
	2.00	\$ 200,000,000		\$ 200,000,000	
	2.13		40,960,000 ^a	40,960,000	
	1.625	250,000,000		250,000,000	
	1.75		99,700,000	99,700,000	
	1.50	200,000,000	194,000,000	394,000,000	
	0.75	790,000,000		790,000,000	
		\$ 1,440,000,000	\$ 334,660,000	\$ 1,774,660,000	
1.72	1.92	14,000,000	81,500,000	95,500,000	
3.10	3.16	36,000,000	3,000,000	39,000,000	
3.27	3.36	200,000,000	50,000,000	250,000,000	178,363
3.125	3.20	300,000,000	24,945,700	324,945,700	150,890
2.19	2.40	730,376,250	106,444,000	(193,286,000)	968,259
3.09	3.21			(643,534,250)	
				(836,820,250)	
1.50	1.82	843,127,900	153,579,000	(57,169,000)	1,681,267
2.25	3.37			(269,879,000)	
3.07	3.15			(669,658,900)	
				(996,706,900)	
1.75	1.91	144,253,000		144,253,000	2,032,154
3.06	3.12	847,136,050		847,136,050	
		991,389,050		991,389,050	
1.75	1.90	197,455,000		197,455,000	2,668,420
3.00	3.06	1,111,261,650		1,111,261,650	
		1,308,716,650		1,308,716,650	
1.75	1.86	1,374,992,250	195,591,500	(373,259,000)	3,033,051
3.00	3.05			(1,197,324,750)	
				(1,670,583,750)	

TABLE
DOMESTIC LOAN FLATATIONS¹,

Source of Borrowing and Title of Issue	Dated	Maturing	Interest rate	Price	
				To public	To Govern- ment
			%		
34. War Savings Certificates and Stamps (net).....	Various	Various	10	10	10
35. Non-Interest-Bearing Certificates (net).....	Various	June 15, 1945 & 1947	.....	100-00	100-00
36. Total, General Public.....					
37. GRAND TOTAL.....					
MEMORANDUM—War Period Issues ² —					
38. General Public					
39. Grand Total					

¹ Excluding the School Lands Debentures amounting to \$33,293,470.85 held by the Provinces of Manitoba, Saskatchewan, and Alberta, which were renewed annually on July 1st, at 4 per cent interest.

² Data from the National War Finance Committee.

³ Of this amount \$40,000,000 was issued to meet in part the 3 per cent issue maturing March 1, 1940; the remainder was issued later (at 99-375 and accrued interest) to meet in part the 1½ per cent issue maturing on June 1, 1940. See also footnote 5.

⁴ Issued in June 1942 (at par and accrued interest). Item 6 is no way related to the public loan campaign; issuance in this form was a matter of convenience only.

⁵ Issued to meet in part the 1½ per cent issue maturing on June 1 1940; see also footnote 3.

XXIII—*Concluded*1939-40 to 1943-44—*Concluded*

Yield at		Issued for cash	Issued as renewals or conversions	Total amount issued	Number of Subscriptions ^a
Price to public	Price to Government				
%	%				
10	10				
		240,189,462	.....	240,189,462	.....
		10,044,525	.....	10,044,525	.....
		\$ 6,048,836,087	\$ 615,060,200	\$ 6,663,896,287	
		\$ 8,136,667,087	\$ 1,920,060,200	\$ 10,056,727,287	
		\$ 5,998,836,087	\$ 530,560,200	\$ 6,529,396,287	
		\$ 8,086,667,087	\$ 1,835,560,200	\$ 9,922,227,287	

^a The banks have participated in some degree in some of these issues, but this has been confined almost entirely to conversions into short-term tranches. It is estimated that cash subscriptions by banks to War and Victory Loans were less than \$30 million; see also Table XXII, page LVI. But note also items 19 and 20 and footnote 7.

⁷ There is no information as to subscriptions by the banks to this issue.

⁸ The redemption of 20 per cent of the loan on February 1, 1951 will be at 100-50, and the 20 per cent on February 1, 1952 will be at 101.

⁹ Redeemable at 101 at maturity.

¹⁰ War Savings Certificates are issued on a discount basis, and yield 3 per cent to the purchaser if held to maturity, seven and a half years after issue.

¹¹ Including addition of accrued interest.

¹² Issues after September 1, 1939—i.e. all issues except items 19 and 20.

TABLE

DOMESTIC DEBT REDEMPTIONS¹

Title of Issue	Interest rate %	Date of Maturity	Total to be financed
1. Conversion and Refunding Loans, 1937.....	1	June 1, 1939.....	\$ 40,000,000
2. Refunding Loan, 1933.....	4	Oct. 15, 1939.....	47,269,500
3. Refunding Loan, 1934.....	2½	Oct. 15, 1939.....	7,933,000
4. Loan of 1935.....	2	Nov. 15, 1939.....	20,000,000
5. Loan of 1935.....	3	March 1, 1940.....	115,013,637
6. Redemptions in 1939-40.....			\$ 230,216,137
7. Loan of 1936.....	1½	June 1, 1940.....	\$ 80,000,000
8. Refunding Loan, 1925.....	4½	Sept. 1, 1940.....	75,000,000
9. Four and one-half year notes.....	1	March 15, 1941.....	45,000,000
10. Redemptions in 1940-41.....			\$ 200,000,000
11. One year notes.....	1	May 1, 1941.....	\$ 250,000,000
12. Two year notes.....	2	Oct. 16, 1941.....	200,000,000
13. National Service Loan.....	5	Nov. 15, 1941.....	141,663,000
14. Loan of 1939 (see also item 18).....	1½	May 15, 1942.....	93,818,000 ²
15. Conversion Loan, 1937 (see also item 19).....	2	June 1, 1942.....	59,761,000 ³
16. Redemptions in 1941-42.....			\$ 745,242,000
17. One year notes.....	1	May 1, 1942.....	\$ 250,000,000
18. Loan of 1939 (see also item 14).....	1½	May 15, 1942.....	1,682,000 ⁴
19. Conversion Loan, 1937 (see also item 15).....	2	June 1, 1942.....	239,000 ⁵
20. Refunding Loan, 1934.....	3	Oct. 15, 1942.....	40,409,000
21. Redemptions in 1942-43.....			\$ 292,330,000
22. One year notes.....	1	April 15, 1943.....	\$ 250,000,000
23. Loan of 1935.....	2½	June 1, 1943.....	20,000,000
24. Two and one half year notes.....	1½	July 2, 1943.....	250,000,000
25. Refunding Loan, 1923.....	5	Oct. 15, 1943.....	147,000,100
26. Refunding Loan, 1933 ⁶	4	Oct. 15, 1945 ⁶	88,337,500
27. Redemptions in 1943-44.....			\$ 755,337,600
28. Grand Total.....			\$2,223,125,737
MEMORANDUM: War Period Redemptions ⁴ —			
29. Fiscal year 1939-40.....			\$ 143,078,137
30. Grand Total.....			2,135,987,737

¹ Excluding School Lands Debentures amounting to \$33,293,470.85 held by Manitoba, Saskatchewan and Alberta, which matured and were renewed annually on July 1, at 4 per cent interest.

² The numbers in parenthesis refer to items of Table XXIII.

³ Portion converted into Second Victory Loan; see also items 18 and 19.

⁴ Portion not converted into Second Victory Loan; see also items 14 and 15.

⁵ Called for redemption October 15, 1943.

⁶ Redemptions after September 1, 1939—i.e. all redemptions except item 1 and the converted portions of items 2 to 4.

XXIV

1939-40 to 1943-44

Amount renewed or converted	Issues into which converted (Table XXIII) ²	Amount paid off in cash
\$ 37,362,000	Loan of May 15, 1939... (19 and 20).....	\$ 2,638,000
30,101,500	Loan of May 15, 1939... (19 and 20).....	17,168,000
1,690,500	Loan of May 15, 1939... (19 and 20).....	6,242,500
15,346,000	Loan of May 15, 1939... (19 and 20).....	4,654,000
50,000,000	First War Loan..... (21).....	25,013,637
40,000,000	Five Year Bonds..... (2).....	
\$ 174,500,000		\$ 55,716,137
\$ 65,000,000	Five year bonds..... (2 and 13).....	\$ 15,000,000
24,945,700	Second War Loan..... (22).....	50,054,300
		45,000,000
\$ 89,945,700		\$ 110,054,300
\$ 250,000,000	One year notes..... (4).....	
200,000,000	Three year notes..... (5 and 15).....	
106,444,000	First Victory Loan..... (23 and 24).....	\$ 35,219,000
93,818,000	Second Victory Loan..... (25, 26 and 27).....	
59,761,000	Second Victory Loan..... (25, 26 and 27).....	
\$ 710,023,000		\$ 35,219,000
\$ 250,000,000	One year notes..... (8).....	\$ 1,682,000
		239,000
		40,409,000
\$ 250,000,000		\$ 42,330,000
\$ 250,000,000	One year notes..... (9).....	\$ 20,000,000
250,000,000	Two year notes..... (10 and 16).....	25,505,600
121,494,500	Fifth Victory Loan..... (32 and 33).....	14,240,500
74,097,000	Fifth Victory Loan..... (32 and 33).....	
\$ 695,591,500		\$ 59,746,100
\$1,920,060,200		\$303,065,537
\$ 90,000,000		\$ 53,078,137
1,835,560,200		300,427,537

Finally, some comments on interest rates may be added. The table which follows—Table XXV—shows the average coupon interest rates on the funded debt of the Dominion for the years 1934-35 to 1943-44, as at the close of each year. This table shows two significant features—firstly, a steady decline in coupon rates throughout the period, and secondly, in the last four fiscal years, a decisive narrowing of the spread between the average rate on funded debt payable in domestic currency and that on total funded debt.

The first feature is epitomized by the fall of the average rate on total debt from 4.15 per cent as at March 31, 1935, to 2.55 per cent as at March 31, 1944—the domestic rate falling even more, from 4.23 per cent to 2.52 per cent. This fall is due only in part to more extensive use of short-term borrowings, for the last column shows that the effective rate on long-term issues (ten years or more) has also fallen sharply, if less than proportionally and also less

regularly; the Fifth Victory Loan long-term bonds yielded 3.00 per cent, the lowest of the period, compared with 3.81 per cent yielded by the Refunding Loan of 1934 though these issues were for terms almost identical in length.

TABLE XXV

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT OF THE DOMINION 1934-35 TO 1943-44
(As at the close of each fiscal year)

Fiscal Year	Over-all coupon rate on debt payable in—				Yield to public on last domestic issue for term of 10 years or more.	
	Canada	London ¹	New York ¹	Total ¹	Yield %	Term
	%	%	%	%		
1934-35 ²	4.23	3.62	4.27 ³	4.15	3.81	15 years
1935-36 ²	4.00	3.62	3.91 ³	3.94	3.08	19½ "
1936-37 ²	3.82	3.62	3.47	3.75	3.11	Perpetual.
1937-38 ²	3.53	3.62	3.47	3.53	3.34	14 years.
1938-39	3.51	3.63	3.46	3.52	3.07	20 "
1939-40	3.36	3.67	3.46	3.40	3.25	8-12 "
1940-41	2.99	3.54	3.46	3.06	3.125	12 "
1941-42	2.85	3.43	3.53	2.90	3.07	12 "
1942-43	2.57	3.44	3.08	2.60	3.06	14 "
1943-44	2.52	3.45	3.29	2.55	3.00	15½ "

¹ Debt in foreign currency is converted at par of exchange—£1 at \$4.863, and \$1.00 U.S. at \$1.00 Canadian.

² Years prior to 1938-39 have been adjusted to a basis comparable with that of later years by the omission of securities payable on demand from the totals shown in Appendix I to the Public Accounts for the respective years.

³ Includes debt payable optionally in Canada or New York.

(d) Decrease in Cash Balances.

The Dominion's domestic cash balances fell by \$14.3 million during the year, so to this extent 1943-44 cash requirements were financed out of money accumulated in previous years. Incidentally, some explanation is in order for the fact that in Schedule A on page 14 of Part I a negative balance is shown for current deposits of cash in Canada, both as at March 31, 1944 and as at March 31, 1943. In point of fact the Dominion's accounts were never overdrawn. Payments made out of 1943-44 appropriations during the thirty days following the close of the fiscal year (March 31, 1944), as provided by subsection 1 of section 32 of the Consolidated Revenue and Audit Act, 1931, exceeded the balances on hand at the close of business on March 31, but April revenues and other receipts for the fiscal year 1944-45 were more than enough to cover the difference.

(e) The Cash Deficiency.

The cash deficiency—defined on page XLI as the excess of requirements over sources other than borrowing—was \$3,065.6 million in 1943-44, compared with the deficit of \$2,557.2 million. These figures are reconciled in Table XXVI, which also reconciles the corresponding figures in the preceding four fiscal years.

TABLE XXVI

RECONCILIATION OF THE DEFICIT WITH THE CASH DEFICIENCY, 1939-40 TO 1943-44
(In millions of dollars)

Item	Fiscal Years Ended March 31				
	1944	1943	1942	1941	1940
1. Deficit, as per item 17 of Table III page xx.	2,557.2	2,137.6	396.5	377.4	118.7
<i>Add:</i>					
Cash Outlay that Increased Assets or Decreased Liabilities—					
2. On non-war account, item 14 of Table XIV, page xlii.	147.6	95.2	100.7	55.5	90.0
3. On war account, item 28 of Table XIV, page xlii.	474.0	693.0	812.4	567.8	97.9
4. Non-cash credits included in revenue (see page l)	94.3	47.4	6.7	9.4	20.3
<i>Deduct:</i>					
5. Non-cash debits included in expenditure (see pages xlv and xlvii)	-86.7	-74.4	-55.5	-51.1	-28.1
6. Miscellaneous receipts and credits, item 48 of Table XIV, page xliii	-118.0	-51.9	-39.4	-29.2	-23.0
<i>Adjustment:</i>					
7. Transfer of certain charges and credits from Premium, Discount, and Exchange Account to other items in Table XIV, as in item 11 of Table XVIII, page li.	-2.7	-1.6	+10.3	+5.1	+6.0
8. Cash Deficiency, as per item 59 of Table XIV. .	3,065.6	2,845.4	1,231.7	935.0	281.8

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

I. INDIRECT OR CONTINGENT LIABILITIES: GUARANTEED OBLIGATIONS

This review would not be complete without a discussion of the indirect liabilities of the Dominion and the changes therein during the year under review. A footnote to the Balance Sheet calls attention to these indirect liabilities and they are listed in Schedule V, on pages 28-29 of Part I of this Report.

(1) Guaranteed Securities of Government Owned Enterprises.

The total amount of securities of the Canadian National Railway System, guaranteed by the Dominion as to the payment of principal and interest, outstanding in the hands of the public was \$660 million as at March 31, 1944, a decrease during the year of \$16.1 million. Similar securities guaranteed by the Dominion as to the payment of interest only, were outstanding on the same date in the amount of \$9.1 million, a decrease of \$1.4 million. The former reduction is due mainly to the redemption on February 1, 1944, of \$15,500,000 Canadian National Railway Company 2½ per cent Bonds, out of the proceeds of a loan from the Government under the authority of the Canadian National Railways Refunding Act, 1938.

Other securities, representing obligations of the Canadian National (West Indies) Steamships Limited and various Harbour Commissions, which carry the guarantee of the Dominion, both as to principal and interest, were outstanding in the amount of \$30.4 million as at March 31, 1944. This represented a decrease of \$0.04 million during the year.

(2) Guaranteed Bank Loans for Grain Marketing Purposes.

Under authority of Order in Council, wheat trading was suspended on September 27, 1943, the Canadian Wheat Board on behalf of His Majesty acquired all commercial stocks of western wheat in Canada at closing market prices of that day, and the initial price to producers on deliveries to the Board for the balance of the 1943-44 crop and for the whole of the crop year 1944-45 was fixed at \$1.25 for One Northern in store Fort William or Vancouver. The Board's operations in wheat were financed by loans from a group of chartered banks under guarantee of the Dominion Government. The amount of the guaranteed advances in respect of wheat outstanding as at March 31, 1944, which related to the purchase of the 1943 wheat crop, was \$22 million.

By Orders in Council passed in 1942 and 1943 the Canadian Wheat Board was empowered to deal in flaxseed, soybeans, oats and barley, sunflower and rape seed. In order to finance

these operations, guaranteed bank advances were obtained from certain chartered banks. The amounts of these guaranteed advances outstanding as at March 31, 1944, were as follows: in respect of flaxseed, \$15.0 million; and in respect of sunflower and rape seed, \$0.2 million.

(3) Guarantee of Seed Grain Loans.

Under the terms of The Seed Grain Loans Guarantee Act, 1938, the Dominion provided seed grain assistance to farmers in the provinces of Saskatchewan and Alberta for the crop year 1938. This assistance took the form of a Dominion guarantee to chartered banks for loans made to municipalities which in the first instance were guaranteed by the Provincial Government. The principal amount authorized by the Act to be guaranteed by the Dominion was \$14,500,000 in the case of Saskatchewan, and \$1,900,000 in the case of Alberta. The Government of Alberta during the fiscal year 1941-42, paid to the interested banks all outstanding 1938 seed grain loans and accordingly the Dominion's liability with respect thereto was cancelled. In the case of Saskatchewan, a general guarantee was given for an amount not exceeding the maximum amount authorized. This guarantee was still outstanding at the end of the fiscal year, and the Dominion implemented its guarantee after the close of the fiscal year.

(4) Commitments in respect of National Housing Act Loans.

Under the Dominion Housing Act, 1935, and its successor Act, the National Housing Act, 1938, the Dominion has accepted and is accepting certain obligations arising out of its contracts with approved lending institutions which, while not expressed in the form of a guarantee, may nevertheless be regarded as contingent or indirect liabilities.

The manner in which losses in respect of any loan are to be shared by the Dominion and the lending institution is fixed by the contract. The general principle is that the Dominion bears two-thirds of the loss, if at the time the loss is sustained the principal amount of the loan repaid, less any other amounts due, is equal to or less than the amount advanced by the Dominion and one-third of the loss if at the time the loss is sustained the principal amount repaid, less any other amounts due, is more than the amount advanced by the Dominion. In the case of small loans (that is, loans not in excess of \$4,000 in the case of a single family dwelling or not in excess of \$700 per habitable room in the case of a multiple family dwelling), the share of the loss to be borne by the Dominion is not more than 80 per cent and not less than 50 per cent of the loss. The above provisions apply to loans made under both the National Housing Act, and its predecessor Act, the Dominion Housing Act. Under the National Housing Act, a new provision was added to encourage the making of small loans in such small or remote communities and in such districts of other communities as may be designated by the Minister of Finance in any contract. In respect of such loans, the Dominion has agreed in contracts with certain lending institutions to pay losses sustained by any such lending institution up to certain amounts determined by the contract which are not less than 7 per cent and do not exceed 25 per cent of the total amount of such loans made in such areas by each such lending institution.

An amount of \$2,000,000 was appropriated for the fiscal year 1943-44, to provide for advances under the National Housing Act, not exceeding with the advance made jointly by the approved lending institution, \$3,200 in respect of any one house, for the construction of houses where the Minister was satisfied that permanent houses could be constructed to relieve a serious housing shortage without threatening to create a post-war surplus. Loans to the number of 20,831 have been approved at March 31, 1944, under the Dominion Housing Act, 1935, and the National Housing Act, 1938, in the amount of \$83,995,217. Losses recorded and paid to March 31, 1944, amounted to \$2,644,78, covering the Dominion's proportion of the loss on seven loans. This amount represents total losses to that date under both the Dominion Housing Act, 1935, and Part I of the National Housing Act, 1938. These losses are offset in part by a profit of \$497.74 realized by the sale of eleven properties. The net loss to March 31, 1944, is therefore only \$2,147.04.

(5) Guaranteed Home Improvement Loans.

Under the terms of The Home Improvement Loans Guarantee Act, 1937, almost \$50 million (\$49,959,055.31, to be exact) had been loaned up to March 31, 1944, to home owners by chartered banks and other approved lending institutions. The contingent liability of the Dominion with respect to these loans was limited to 15 per cent of the aggregate of such loans made by each lending institution. As at October 30, 1940, after four years of operation, the \$50 million loan authorization having been substantially exhausted, the Government's undertaking to provide a guarantee for this type of loan was terminated. After this date, loans made by lending institutions were not accepted for guarantee by the Dominion. As at March 31, 1944

98.4 per cent of the total amount of all loans made had been repaid and, as 1,224 claims for losses in the amount of \$446,234.17 had been paid up to March 31, 1944, of which \$39,779.67 (including \$9,060.58 interest) had been recovered, the contingent liability of the Government at the close of the fiscal year under review was the entire balance owing on all loans, i.e. \$811,652.26. It will be noted that the total of claims paid amounted to only 0.893 per cent of the total amount of loans made.

(6) Guarantees of Bank Loans under Home Extension Plan.

By the provisions of the Appropriation Act, No. 5, 1942, provision was made for the Governor General in Council to guarantee loans made by chartered banks for the conversion of already existing dwellings into multiple housing units under regulations similar to those under The Home Improvement Loans Guarantee Act. The maximum amount of loans which may be guaranteed is \$2 million, and the Government's guarantee is limited to fifteen per cent of the total amount of loans made.

As of March 31, 1944, 56 loans had been approved for a total amount of \$106,475.28 to provide for 109 new units. There have been no claims for losses.

(7) Guarantees of Bank Loans by Commodity Prices Stabilization Corporation.

Under the terms of an Order in Council dated February 16, 1943, the Commodity Prices Stabilization Corporation, a Government owned Corporation, was authorized to guarantee certain advances and interest thereon obtained by any person from a chartered bank in order to purchase, during the summer of 1943, coal, coke or briquettes for residential heating. The liability of the Corporation is limited to fifteen per cent of the aggregate amount of advances made by each bank, but the maximum amount of the guarantee is \$500,000. The amount of the contingent liability of the Corporation at March 31, 1944, was \$51,518.71, which includes a small amount relating to the purchase of coal in the summer of 1942.

Under the terms of an Order in Council dated August 11, 1943, the Commodity Prices Stabilization Corporation was authorized to guarantee certain advances, obtained by any person engaged in the production of logs or lumber, from any chartered bank. The liability of the Corporation is limited to twenty-five per cent of the aggregate amount of advances made by each bank. The amount of the contingent liability of the Corporation at March 31, 1944, was \$174,153.46.

(8) Guarantees of Bank Loans and Bank Overdrafts to Finance Munitions Contracts.

The Government guarantees the repayment of bank loans together with interest thereon obtained by certain contractors in connection with contracts placed by the Department of Munitions and Supply. As at March 31, 1944, the amount of such guaranteed bank loans authorized was \$8.4 million, and the amount actually outstanding was \$4.7 million.

Under the terms of an Order in Council dated May 4, 1943, the Government guarantees bank overdrafts obtained by certain Crown companies and management-fee companies doing business under the Department of Munitions and Supply. Prior to the establishment of this system of financing, funds advanced by the Government to the contractors remained idle for considerable periods. The amounts of the various overdrafts are repaid monthly, so no liability is outstanding at the close of the fiscal year in connection with this guarantee. The maximum amount of guarantees authorized at March 31, 1944, was \$190,985,000. Interest paid by the Government on these overdrafts for 1943-44 amounted to \$1,224,780.18.

(9) Guarantee of Provincial Receipts from Gasoline Taxes under Dominion-Provincial Taxation Agreements.

Under the terms of the Dominion-Provincial taxation agreements, and pursuant to Section 5 of the Dominion-Provincial Taxation Agreement Act, 1942, provision is made for the payment to each province of the amount by which the net receipts from the tax imposed by the Province on gasoline sales are less than the net receipts from this source during the fiscal year of the province ended nearest to December 31, 1940. The gasoline tax revenues that have been thus guaranteed aggregate \$56.7 million. Expenditure in fulfilment of this guarantee during 1943-44 amounted to \$11.8 million.

(10) Total Guaranteed Obligations Outstanding as at March 31, 1944.

For the details of the above and a number of other indirect or contingent liabilities, some of which are indeterminate as to amount, see Schedule V on pages 28-29 of Part I.

Total outstanding guarantees of the Dominion of Canada as at March 31, 1944, excluding amounts not yet determined or indeterminate, were as follows:—

	Millions of dollars
Railway and other securities in hands of public—	
Guaranteed as to principal and interest.....	\$ 690·3
Guaranteed as to interest only.....	9·1
Deposits maintained by the chartered banks in the Bank of Canada.....	359·2
Other guarantees (excluding amounts not yet determined or indeterminate).....	53·7
	<u>\$ 1,112·3</u>

In conclusion, may I express the hope that Ministers of the Crown, Members of Parliament, and the general public will find the additions and other changes in this fiscal year's Public Accounts helpful to them. As I indicated at the beginning, other improvements are under consideration; they may be expected in future reports.

Respectfully submitted,

W. C. CLARK,
Deputy Minister of Finance.

PART I

BALANCE SHEET

REVENUE AND EXPENDITURE

SCHEDULES

COMPARATIVE TABLES

APPENDICES

THE DOMINION

COMPARATIVE BALANCE SHEET,

	March 31, 1944	March 31, 1943	Net Increase or Decrease during 1943-44
ASSETS	\$ cts.	\$ cts.	\$ cts.
1. Cash, Schedule A, page 14—			
(a) In Current Deposits.....	15,343,758 05	89,166,201 99	— 73,822,443 94
(b) In Special Deposits.....	2,895,363 36	2,742,125 05	+ 153,238 31
2. Departmental Working Capital Advances, Schedule B, page 14.....	7,813,295 82	6,839,988 51	+ 973,307 31
3. Loans and Advances—			
(a) To Railway and Steamship Companies, Schedule C, page 14.....	572,756,589 33	576,663,686 05	— 3,907,096 72
(b) To Foreign Exchange Control Board.....	585,000,000 00	400,000,000 00	+ 185,000,000 00
(c) To Sundry Government Agencies, Schedule D, page 15.....	305,858,514 70	187,762,675 55	+ 118,095,839 15
(d) To Provincial and Municipal Governments, Schedule E, page 15.....	162,655,193 02	163,092,311 95	— 437,118 93
(e) To United Kingdom and Other Govern- ments, Schedule F, page 16.....	1,190,124,510 66	999,904,468 67	+ 190,220,041 99
(f) Miscellaneous, Schedule G, page 17.....	28,405,281 59	32,961,698 72	— 4,556,417 13
	2,844,800,089 30	2,360,384,840 94	+ 484,415,248 36
4. Investments—			
(a) Bank of Canada Capital Stock.....	5,920,000 00	5,920,000 00	
(b) Central Mortgage Bank Capital Stock....	250,000 00	250,000 00	
(c) Canadian Farm Loan Board— Capital Stock, etc., Schedule H, page 17	29,025,335 00	34,029,927 00	— 5,004,592 00
(d) Miscellaneous, Schedule I, page 18.....	190,160,114 33	34,228,796 12	+ 155,931,318 21
	225,355,449 33	74,428,723 12	+ 160,926,726 21
	2,296,151 87	2,296,151 87	
5. Province Debt Accounts, Schedule S, page 26...			
6. Deferred Charges—Unamortized discounts and commissions on loans, Appendix No. 2, page 40.....	81,660,678 29	74,958,535 40	+ 6,702,142 89
7. Sundry Suspense Accounts, Schedule J, page 18	538,873,551 17	401,214,256 24	+ 137,659,294 93
Total Active Assets.....	3,719,038,337 19	3,012,030,823 12	+ 707,007,514 07
*Less—Reserve for possible losses on ultimate realization of active assets.....	100,000,000 00	75,000,000 00	25,000,000 00
	3,619,038,337 19	2,937,030,823 12	+ 682,007,514 07
8. Net Debt, represented by—			
(a) Non-Active Assets—			
(i) Capital Expenditures, Schedule K, page 18.....	1,002,333,058 35	999,804,385,29	+ 2,528,673 06
(ii) Other, Schedule L, page 20.....	530,696,104 66	493,472,786 63	+ 37,223,318 03
(b) Consolidated Deficit Account.....	7,207,055,729 96	4,689,571,929 18	+ 2,517,483,800 78
	8,740,084,892 97	6,182,849,101 10	+ 2,557,235,791 87
	12,359,123,230 16	9,119,879,924 22	+ 3,239,243,305 94

Certified correct.

J. G. MACFARLANE,
Chief Dominion Bookkeeper.W. C. CLARK,
Deputy Minister of Finance.

OF CANADA

MARCH 31, 1944, WITH MARCH 31, 1943

	March 31, 1944		March 31, 1943		Net Increase or Decrease during 1943-44	
LIABILITIES	\$	cts.	\$	cts.	\$	cts.
9. Floating Debt, Schedule M, page 21—						
(a) Matured Funded Debt outstanding.....	19,597,310	03	19,817,216	90	—	219,906 87
(b) Stock and other obligations payable on demand.....	1,118,829	10	15,527	40	+	1,103,301 70
(c) Interest due and outstanding.....	19,195,824	99	14,786,713	06	+	4,409,111 93
(d) Outstanding Cheques and Warrants.....	59,984,028	89	82,577,203	00	—	22,593,174 11
(e) Post Office Account.....	6,554,243	51	4,603,419	38	+	1,950,824 13
	106,450,236	52	121,800,079	74	—	15,349,843 22
10. Deposit and Trust Accounts—						
(a) Post Office Savings Bank.....	28,286,551	57	24,373,991	48	+	3,912,560 09
(b) Bank Circulation Redemption Fund.....	3,272,631	47	4,015,905	14	—	743,273 67
(c) Miscellaneous, Schedule N, page 22.....	831,317,515	21	589,036,935	89	+	242,280,579 32
	862,876,698	25	617,426,832	51	+	245,449,866 74
11. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities.....	213,561,537	00	190,298,479	00	+	23,263,058 00
(b) Insurance and Guaranty Funds, Schedule O, page 24.....	64,351,112	88	53,359,748	33	+	10,991,364 55
(c) Pension and Retirement Funds, Schedule P, page 24.....	88,727,887	09	83,178,881	90	+	5,549,005 19
	366,640,536	97	326,837,109	23	+	39,803,427 74
12. Deferred Credits, Schedule Q, page 25.....	16,935,035	45	7,179,720	63	+	9,755,314 82
13. Sundry Suspense Accounts, Schedule R, page 25.....	36,031,173	52	37,097,518	58	—	1,066,345 06
14. Province Debt Accounts, Schedule S, page 26..	11,919,968	64	11,919,968	64		
15. Reserve for certain contingent liabilities—						
(a) Reserve for losses on wheat marketing guarantees.....	8,816,210	36	11,786,979	93	—	2,970,769 57
(b) Reserve for contingent liabilities, crown companies.....	12,621,829	44			+	12,621,829 44
(c) Reserve for possible losses on ultimate realization of active assets.....	(deducted from assets)					
16. Funded Debt Unmatured, Schedule T, page 27—						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates and Treasury Bills.....	10,366,444,849	67	7,464,106,094	05	+	2,902,338,755 62
(ii) Refundable portion of personal income tax and excess profits tax (estimated).....	224,981,041	02	70,000,000	00	+	154,981,041 02
	10,591,425,890	69	7,534,106,094	05	+	3,057,319,796 64
(b) Payable in London.....	12,405,650	32	12,725,620	91	—	319,970 59
(c) Payable in New York.....	333,000,000	00	439,000,000	00	—	106,000,000 00
	10,936,831,541	01	7,985,831,714	96	+	2,950,999,826 05
	12,359,123,230	16	9,119,879,924	22	+	3,239,243,305 94

NOTE.—Indirect Liabilities—Guarantees given by the Dominion of Canada are listed in Schedule V, page 28.

The above accounts have been examined and audited under my direction, in accordance with the provisions of The Consolidated Revenue and Audit Act, 1931, and, subject to the observations in my report to the House of Commons, I certify that in my opinion they are correct.

WATSON SELLAR,
Auditor General.

COMMENTS ON THE BALANCE SHEET

General - The following comments deal in the main with the broad categories of Assets and Liabilities. The individual accounts are dealt with throughout Part II under the various departments to which they relate. The distinction between "Active" and "Non-active" Assets is explained on Page XV of the Introduction. As also explained on Page XIII the balance sheet this year has been presented in a revised form by a re-grouping of items under new headings. The condensed cash statement and the schedules thereto included in previous Public Accounts have been replaced by extending the comparative feature of the Balance Sheet to the schedules.

ASSETS

1. (a) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London and New York as at the close of the relative fiscal years. Deposits held in London are converted at \$4.86 $\frac{2}{3}$ to the pound sterling and in New York at \$1 Canadian to the U.S. dollar. The account in Schedule A shows a negative balance in total deposits in Canada. This is occasioned mainly by the revenues of the Dominion received after April 1st of each year being credited almost entirely to the new fiscal year while expenditures continued to be charged up to and including April 30th to the old fiscal year pursuant to Section 32 (1) of The Consolidated Revenue and Audit Act. At no time were the Dominion's bank accounts overdrawn.
1. (b) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for purchase or redemption of Dominion of Canada securities and for payment of interest.
2. Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent work in progress and the value of stock or material on hand as shown in detail in the Schedule.
3. (a) These amounts represent the net outstanding advances made to Railway and Steamship Companies for capital expenditures, purchase of railway equipment and for debt retirement. Interest in full is currently paid on that part that is by contract interest bearing.
3. (b) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. Interest is paid at the rate of 1 per cent per annum.
3. (c) These are net advances outstanding made to various government agencies of an independent or quasi-independent nature, for working capital, construction, etc. Included in this category are advances made under the War Appropriation Acts to Crown Companies and Crown Plants organized under the direction of the Department of Munitions and Supply and the Department of Finance.
3. (d) Under this heading there has been grouped loans to Provinces under Relief Acts and other legislation, and loans to Municipalities under the Municipal Improvement Assistance Act.
3. (e) This category combines advances made to allied countries under Section 3 of the War Appropriation Acts, the loan to the Government of the United Kingdom under the authority of the War Appropriation (United Kingdom Financing) Act, 1942, and certain loans made following the war of 1914-18. There is also included in this category an item of \$200,000,000 representing an adjusted liability of the United Kingdom to Canada in connection with the British Commonwealth Air Training Plan.
3. (f) This category comprises a number of miscellaneous loans and advances, such as those made under the Dominion and National Housing Acts and those made through the Department of Munitions and Supply to private companies under the authority of the War Appropriation Acts.
4. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
4. (b) Under the Central Mortgage Bank Act, a Central Mortgage Bank was created with an authorized capital stock of \$10,000,000 all of which was subscribed for by the Dominion Government. The \$250,000 represents the amount of stock issued and paid for at the rate of \$2.50 in respect of each \$100 share. Due to the war the bank has remained inoperative.
4. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.
4. (d) The main item under the heading of Miscellaneous Investments is the securities investment account consisting chiefly of the cost of acquisition of Dominion Government direct and guaranteed securities, including victory bonds held under instalment purchase plans for civil servants and members of the armed forces.

5. In this account are recorded financial adjustments with some of the provinces at the time they entered the Dominion. Interest is paid half-yearly by the provinces.
6. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loans. The amortization of these costs is shown in detail by loan issues in Appendix No. 2, page 40. The increase in the account of \$6,702,142.89 is due to new loan flotation costs to be amortized, less the annual write-off as follows:

New loan flotation costs to be amortized—

Fourth Victory Loan, 1943-46.....	\$ 988,209 41
1943-57.....	7,875,166 77
	<u>\$ 8,863,376 18</u>
Fifth Victory Loan, 1943-47.....	1,387,847 67
1943-59.....	7,104,459 83
	<u>\$ 8,492,307 50</u>
	<u>\$ 17,355,683 68</u>
Less—annual amortization charged to expenditure.....	10,661,399 87
	<u>\$ 6,694,283 81</u>
Plus net adjustments made after amortization had been established.....	7,859 08
	<u>\$ 6,702,142 89</u>

7. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available. The main items in this account are two contra accounts appearing in sections 10 and 13 included in the liabilities and are therefore merely book-keeping entries.

* The revised balance sheet for 1943-44 reflects the usual annual increase of \$25,000,000 in the reserve account set up for possible losses on ultimate realization of active assets. Previously this reserve was intended to apply to active loans and advances. The change this year was made to enlarge the coverage to make the reserve generally applicable in respect of possible losses on the whole range of active assets.

8. The net debt of the Dominion is divided to show expenditures that have been charged in the Dominion's books to (a) Non-active Assets, and those charged to (b) Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other", are shown in schedules K and L to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the said schedules.

The Consolidated Deficit Account (formerly designated the Consolidated Fund) is the account to which the excess of expenditures over revenues or revenues over expenditures is transferred annually exclusive of capital expenditure and other non-active accounts mentioned in the preceding paragraph and included in Schedules K and L. The excess of expenditures over revenues during 1943-44 carried to Consolidated Deficit Account was \$2,517,483,800.78. This amount added to the net increase in expenditures on capital and other non-active accounts of \$39,751,991.09 gives the total deficit or increase in the net debt for the year of \$2,557,235,791.87.

STATEMENT OF THE CONSOLIDATED DEFICIT ACCOUNT OF CANADA, MARCH 31, 1944

	Dr		Cr.	
	\$	cts.	\$	cts.
Balance brought forward from March 31, 1943.....	4,689,571,929	18		
Expenditures, 1943-44—				
Ordinary.....	630,380,759	90		
War.....	4,587,023,093	85		
Special.....	37,496,307	03		
Government Owned Enterprises.....	727,853	52		
Write-down of assets.....	25,586,824	36		
Revenues, 1943-44—				
Ordinary.....			2,570,094,423	99
Special Receipts and Credits.....			193,636,613	89
Balance Consolidated Deficit Account, March 31, 1944.....			7,207,055,729	96
	9,970,786,767	84	9,970,786,767	84

LIABILITIES

9. This category covers obligations that are payable on demand. Generally, the creditors are in possession of some form of the Dominion's negotiable paper that is due and payable forthwith.
10. (a) Deposits in the Post Office Savings Bank during 1943-44 exceeded the withdrawals by \$3,412,560.09. An amount of \$500,000 representing the estimated accrued interest at the rate of 2 per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1944 to \$28,286,551.57. Gold held on March 31, 1944, as required by Section 47 of the Savings Bank Act amounted to \$2,828,655.16 valued on the basis of \$20-671834 per ounce fine.
10. (b) An amount equal to five per cent of their average outstanding note circulation is maintained by each chartered bank with the Receiver General of Canada, as required by section 64 of the Bank Act, 1934, to secure redemption of their outstanding notes in the event of the suspension by a bank of payment in specie or Bank of Canada notes. The amount is adjusted annually on June 30th and interest at the rate of three per cent per annum is allowed to each bank on the deposit required.
10. (c) The accounts in this category represent the Dominion's liability for monies deposited for various purposes. They fall into two broad classes. The first of these are the deposit accounts which cover those cases where the government: (a) acts as custodian of funds as a matter of policy; or (b) has received the monies in prepayment of war supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.
11. (a) The value of all outstanding annuities at March 31, 1944, stood at \$213,561,537.00. Interest credited to the fund at the rate of four per cent per annum amounted to \$7,802,408.56 for 1943-44, and the amount credited to the fund to maintain the reserve during the year was \$32,180.49.
11. (b) and (c) These categories record the Dominion's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.
12. This category, Deferred Credits, comprises certain departmental credit balances where accounting treatment is known but which are held for final disposition pending completion of certain conditions.
13. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.
14. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.
15. (a) The reserve account for losses on wheat marketing guarantees, first established in 1940-41, was reduced during 1943-44 by \$2,970,769.57. This adjustment was occasioned by a further improvement in the Canadian Wheat Board's balance sheet based on calculations made as at July 31, 1943.
15. (b) This reserve account, more fully dealt with under the Department of Munitions and Supply, Part II, Page K-70 was set up for the adjustment of interim billings and for unascertained losses and other contingencies of certain crown companies.
16. Obligations both due and outstanding payable in sterling and U.S. dollars are recorded in the balance sheet at par of exchange. Similarly on the asset side of the balance sheet, as previously mentioned, cash and special deposits held in London and New York are shown at \$4.86% to the pound sterling and \$1 to the U.S. dollar.

Details of the unmatured funded debt of Canada may be found on page 27. The increase during 1943-44 of \$2,950,999,826.05 is accounted for as follows:

New loan issues—

One Year 1 per cent Notes dated April 15, 1943 (renewal).....	\$ 250,000,000 00
Two Year 1½ per cent Notes dated July 2, 1943 (\$250 million renewal).....	450,000,000 00
Fourth Victory Loan dated May 1, 1943.....	1,308,716,650 00
Fifth Victory Loan dated Nov. 1, 1943.....	1,570,583,750 00
Increase in Treasury Bills.....	60,000,000 00
Increase in sales of War Savings Certificates, War Savings Stamps and Non-Interest Bearing Certificates, over redemptions	48,375,955 62
Increase in refundable portion of personal income and excess profits tax (estimated), less sundry amounts paid.....	154,981,041 02
	\$ 3,842,657,396 64

Less matured or called issues—

One Year 1 per cent Notes due April 15, 1943 (renewed).....	\$ 250,000,000 00
Two and One-half Year 1½ per cent Notes due July 2, 1943 (renewed).....	250,000,000 00
2½ per cent Loan of 1935 due June 1, 1943.....	20,000,000 00
2½ per cent Loan of 1937, New York, called August 16, 1943.....	30,000,000 00
2½ per cent Loan of 1935, New York, called August 15, 1943.....	76,000,000 00
4 per cent Refunding Loan, 1933, called Oct. 15, 1943.....	88,337,500 00
5 per cent Refunding Loan, 1923, due Oct. 15, 1943.....	147,000,100 00
Less decrease in Deposit Certificates.....	30,000,000 00
Less redemption of vested stock, London, England.....	319,970 59
	<hr/>
	\$ 891,657,570 59
	<hr/>
Net Increase, 1943-44.....	<u><u>\$ 2,950,999,826 05</u></u>

THE DOMINION

EXPENDITURE AND
YEAR ENDED

EXPENDITURE

	ORDINARY	\$	cts.	\$	cts.
Agriculture.....				8,841,402	94
Auditor General's Office.....				347,589	21
Civil Service Commission.....				455,917	83
External Affairs.....				1,531,723	29
Finance—					
Interest on Public Debt, Appendix No. 2, Page CC-68.....		242,681,180	44		
Cost of Loan Flotations.....		8,624,002	25		
Annual amortization of bond discounts and commissions.....		10,661,399	87		
Servicing of the public debt.....		172,436	54		
Total Public Debt Charges.....		262,139,019	10		
Subsidies to Provinces.....		14,449,353	22		
Compensation to provinces under the Dominion-Provincial Taxation Agreements Act, 1942.....		95,434,861	93		
Old Age Pensions.....		30,377,467	87		
Sundry.....		7,481,370	52		
				409,882,072	64
Fisheries.....				1,696,035	00
Governor General and Lieutenant-Governors.....				222,041	99
Insurance.....				183,131	65
Justice.....				5,472,034	44
Labour—Unemployment Insurance Act—Administration and Government's contribution.....				17,515,322	07
General.....				1,201,642	40
Legislation including Chief Electoral Office.....				2,727,963	40
Mines and Resources.....				10,588,573	36
Munitions and Supply.....				2,179,260	26
National Defence.....				68,173	23
National Revenue.....				17,720,659	30
National War Services.....				547,158	18
Pensions and National Health.....				54,841,362	66
Post Office.....				48,485,008	65
Prime Minister's Office.....				64,682	84
Privy Council Office.....				79,800	02
Public Archives.....				123,734	82
Public Printing and Stationery.....				234,761	56
Public Works.....				12,280,674	07
Royal Canadian Mounted Police.....				6,677,804	47
Secretary of State.....				831,371	01
Soldier Settlement of Canada.....				836,944	93
Trade and Commerce.....				7,084,981	78
Transport.....				17,658,931	90
Total Ordinary Expenditure.....				630,380,759	90

OF CANADA

REVENUE ACCOUNT

MARCH 31, 1944

REVENUE

ORDINARY

	\$	cts.	\$	cts.
Tax Revenues—				
Customs Duties.....			167,882,089	30
Excise Duties.....			142,124,330	82
Excise Taxes—Sales Tax.....	339,255,631	15		
War Exchange Tax.....	118,912,840	29		
Other Excise Taxes.....	214,792,967	82		
	672,961,439	26		
Less refunds.....	34,342,147	25		
			638,619,292	01
Income Tax—				
Individuals.....	813,435,127	21		
Less estimated refundable portion.....	115,000,000	00		
	698,435,127	21		
Corporations.....	311,378,714	39		
Dividends, interest, etc.....	25,670,804	17		
Rents and royalties.....	1,272,389	48		
	468,717,840	27	1,036,757,035	25
Excess Profits tax.....	40,000,000	00		
Less estimated refundable portion.....				
			428,717,840	27
Succession Duties.....			15,019,830	85
Chartered Banks, note circulation tax.....			457,639	00
Insurance Companies.....			6,480,701	55
Miscellaneous.....			752,725	21
Total revenue from taxes.....			2,436,811,484	26
Non-tax Revenues—				
Post Office.....			61,070,919	37
Return on Investments.....			48,281,313	26
Bullion and Coinage.....			8,731,929	67
Privileges, Licences and Permits.....			2,516,846	60
Proceeds from Sales.....			1,575,263	78
Services and Service Fees.....			7,608,183	46
Premium, Discount and Exchange.....			2,153,879	03
Refunds of Expenditure.....			482,079	14
Miscellaneous.....			862,525	42
Total Ordinary Revenue.....			2,570,094,423	99

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Continued

\$ cts. \$ cts.

CAPITAL ACCOUNTS

Public Works, (Railways).....		692,382 47
Less investment value of land and property transferred to Public Works Capital (Miscellaneous).....	225,812 11	
Less investment value of property transferred to Military Property and Stores.....	44,348 00	270,160 11
		422,222 36
Public Works (Miscellaneous).....	1,929,595 91	
Add—Investment value of land and property transferred from Public Works Capital (Railways).....	225,812 11	2,155,408 02
Military Property and Stores Account—		
Investment value of property transferred from Public Works Capital (Railways).....		44,348 00
		2,621,978 38

WAR EXPENDITURE

War Appropriation Act, 1943.....	3,766,326,178 30	
Less Items charged to Active Assets—		
Purchase of railway equipment leased to Canadian National Railways	20,661,753 06	
King's Printer Advance Accounts.....	1,019,742 21	
Canadian Wool Board, Limited.....	13,778,703 89	
Warfare Food Corporation, Ltd.	31,880 61	
Advances to Crown companies, Crown plants and other companies (Department of Munitions and Supply).....	50,892,412 92	
Eldorado Mining and Refining, Ltd., purchase of stock.....	5,271,812 10	
War Assets Corporation, Ltd., purchase of stock.....	250,000 00	
	91,906,304 79	
Total War Appropriation Act, 1943 charged to expenditure	3,674,419,873 51	
The War Appropriation (United Nations Mutual Aid) Act, 1943.....	912,603,220 34	
Total War Expenditure.....		4,587,023,093 85

OF CANADA

REVENUE ACCOUNT

MARCH 31, 1944

REVENUE—Continued

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS—REFUNDS				
Public Works (Canals).....	4,086	45		
Public Works (Railways).....		1 00		
Public Works (Miscellaneous).....	89,217	87	93,305	32
	<hr/>			

THE DOMINION

EXPENDITURE AND
YEAR ENDED

EXPENDITURE—Concluded

	\$	cts.	\$	cts.
SPECIAL				
Relief and Other Projects	3,751,536	67		
Prairie Farm Assistance Act, 1939—				
Administration	216,777	47		
Advances to Prairie Farm Emergency Fund	2,577,647	17		
Wheat Acreage Reduction Plan—				
Administration	848,619	09		
Payments of awards to farmers	30,101,726	63		
			37,496,307	03
GOVERNMENT OWNED ENTERPRISES				
Net Income Deficits for calendar year 1943—				
Prince Edward Island Car Ferry and Terminals	698,364	86		
National Harbours Board, Churchill Harbour	29,488	66		
Total Losses charged to Consolidated Deficit Account	727,853	52		
Loans and Advances, Non-Active, during the fiscal year 1943-44—				
National Harbours Board, Schedule L, page 20	579,107	69		
			1,306,961	21
OTHER CHARGES INCLUDING WRITE-DOWN OF ASSETS				
Write-down of Active and Non-active Assets to Consolidated Deficit Account—				
Reduction of Soldier and General Land Settlement Loans	553,385	31		
Cancellation of Canadian Farm Loan Board Capital Stock	4,592	00		
Seed Grain and Relief Accounts—				
Department of Mines and Resources	28,847	05		
Provision for reserve for possible losses on ultimate realization of active assets	25,000	000 00		
			25,586,824	36
Non-active Accounts—				
Canadian National Railways Securities Trust Stock—Changes in Dominion's equity in the Canadian National Railways for the calendar year 1943—				
Increases due to—				
Surplus earnings of the Canadian National Railways	35,639,412	23		
Capital gain on repatriation of Canadian National Railways securities	2,430,284	25		
	38,069,696	48		
Decreases due to capital loss on line abandonments	232,115	94		
Total (contra)			37,837,580	54
			5,322,253,505	27

OF CANADA

REVENUE ACCOUNT

MARCH 31, 1944

REVENUE—Concluded

SPECIAL RECEIPTS AND OTHER CREDITS

	\$	cts.	\$	cts.
To Consolidated Deficit Account—				
Refunds of previous years' special expenditures	220,971	23		
Refunds of previous years' war expenditures	44,248,846	85		
Miscellaneous war revenue	48,506,925	12		
Sale of surplus war assets	6,161,983	17		
War donations	216,280	92		
Special donations for relief of those in distress		615		00
Balance of award <i>I'm Alone</i> case	25,000	00		
Canadian Wheat Board—Reduction in Reserve Account—Adjustment based on operations of the Board calculated as at July 31, 1943	2,970,769	57		
Canadian National Railways—Net credit due to increase in Canadian National Railways Securities Trust Stock (Contra)	37,837,580	54		
Previous years' war expenditure on investment in Crown plants transferred to Active Assets	53,447,641	49		
			193,636,613	89
To Non-Active Accounts—				
Canadian National (West Indies) Steamships, Limited—Reduction in indebtedness	164,523	15		
Canadian Pacific Railway—Repayment of loan made under Unemployment Relief Act, 1932	1,000,000	00		
Write-down to Consolidated Deficit Account from Non-active Assets—				
Seed Grain and Relief Accounts, Department of Mines and Resources	28,847	05		
			1,193,370	20
Grand Total Revenue and Credits			2,765,017,713	40
Excess of Expenditures over Revenues carried to Consolidated Deficit Account	2,517,483,800	78		
Excess of Expenditures over Revenues—				
Capital and Non-active Accounts	39,751,991	09		
			2,557,235,791	87
			5,322,253,505	27

Comparative Schedules to Balance Sheet for Fiscal Years Ended March 31, 1944 and March 31, 1943

	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
Schedule "A"						
CASH—						
Department of Finance—						
In Current Deposits—						
Canada.....	199,448,902	23	184,882,004	70	14,566,898	53
London.....	15,600,897	91	39,320,009	28	23,719,111	37
New York.....	199,191,762	37	234,728,797	41	35,537,035	04
	15,343,758	05	89,166,201	99	73,822,443	94
In Special Deposits—						
Bank of Canada—Special Funds—						
Bond Redemption Account.....	138,633	22	240,845	75	102,212	53
War Savings Certificates Redemption Account.....	100,797	63	480,106	76	379,309	13
Interest Account.....	1,015,739	75	337,739	46	678,000	29
Bank of Montreal, London—Special Funds—						
Bond Redemption Account.....	1,180,069	92	1,263,850	54	83,780	62
Interest Account.....	10,661	93	22,746	05	12,084	12
Bank of Montreal, New York—Special Funds—						
Interest Account.....	4,989	00	6,364	58	1,375	58
Securities Account.....	384,471	91	384,471	91		
	2,895,363	36	2,742,125	05	153,238	31
Schedule "B"						
DEPARTMENTAL WORKING CAPITAL ADVANCES—						
Finance—						
Dominion of Canada Assay Office—						
Gold and Silver Purchase Account.....	11,565	10	61,923	20	50,358	10
Royal Canadian Mint— (Appendix No. 12, Page 48)						
Gold Purchase Account.....	2,771,920	35	3,071,877	88	299,957	53
Silver Coinage and Alloy Purchase Account.....	981,710	67	424,336	03	557,374	64
Silver Bullion Account.....	21,840	45	70,865	96	49,025	51
Nickel Purchase Account.....	8,805	60	7,443	20	1,362	40
Copper Purchase Account.....	130,368	88	24,890	20	105,478	68
Steel Purchase Account.....	649	07			649	07
Public Printing and Stationery—						
King's Printer Advance—Printing.....	2,072,835	99	1,506,078	05	566,757	94
King's Printer Advance—Stationery.....	506,043	22	268,437	85	237,605	37
Transport—						
Stores Account.....	1,307,559	51	1,403,236	14	95,676	63
	7,813,295	82	6,839,988	51	973,307	31
Schedule "C"						
LOANS AND ADVANCES TO RAILWAY AND STEAMSHIP COMPANIES						
Department of Transport—						
Canadian Government Railways—Working Capital.....	16,771,980	54	16,771,980	54		
Canadian National Railways—						
Advances, Refunding Act, 1938.....	99,841,705	71	111,140,468	88	11,298,763	17
Advances, Financing and Guarantee Act, 1940—						
Grand Trunk Railway Debenture Stock.....	107,596,832	25	106,416,681	89	1,180,150	36
Advances, Financing and Guarantee Act, 1941.....			6,634,424	85	6,634,424	85
Advances, Financing and Guarantee Act, 1941—						
Purchase of securities.....	8,643,331	44	9,889,898	41	1,246,566	97
Temporary Loan, The War Appropriation Act, 1941.....	13,906,999	71	13,906,999	71		
Advances, Financing and Guarantee Act, 1942.....			5,754,914	23	5,754,914	23
Advances, Financing and Guarantee Act, 1942—						
Purchase of securities.....	18,262,597	75	18,261,612	70	985	05
Advances, The War Appropriation (United Kingdom						
Financing) Act, 1942—						
Purchase of securities.....	255,035,927	81	252,924,468	10	2,111,459	71
Temporary Loan for capital purposes—						
Vermilion Oil Field, Alberta.....			35,000	00	35,000	00
Purchase of railway equipment leased to						
Canadian National Railways—						
1938 Agreement.....	3,620,211	59	4,137,384	66	517,173	07
1940 Agreement.....	11,903,619	82	12,895,588	14	991,968	32
1941 Agreement.....	19,356,880	11	17,444,263	94	1,912,616	17
1942 Agreement.....	17,366,502	60			17,366,502	60
Canadian National (West Indies) Steamships, Ltd.....	450,000	00	450,000	00		
	572,756,589	33	576,603,086	05	3,846,497	72

SCHEDULES TO BALANCE SHEET—Continued

Schedule D	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
LOANS AND ADVANCES TO SUNDRY GOVERNMENT AGENCIES—						
Departmental:						
Soldier Settlement of Canada—						
Soldier Land Settlement Loans.....	40,611,194	98	43,670,730	22	-3,059,535	24
General Land Settlement Loans.....	4,497,606	00	5,072,459	53	-574,853	53
Land Settlement, purchased and free lands.....	64,993	73	64,999	48	+24	25
Veterans' Land Act Advances.....	1,591,884	54	.....	.....	+1,591,884	54
Less—Soldier Land Settlement Assurance Fund.....	-10,557	71	-10,557	71	.....	.....
Land Settlement Suspense.....	-122,425	64	-74,843	95	-47,581	69
Amount transferred to non-active account to provide for revaluation and losses.....	-16,525,917	49	-16,525,917	49	.....	.....
	30,106,778	41	32,196,840	08	-2,090,061	67
Trade and Commerce—						
Board of Grain Commissioners (Canada Grain Act).....	676	96	13,047	48	-12,370	52
Transport—						
National Harbours Board—Montreal.....	59,999,952	83	60,090,511	87	-90,559	04
Vancouver.....	25,023,335	47	25,059,628	88	-36,293	41
	85,023,288	30	85,150,140	75	-126,852	45
Crown Companies:						
Department of Finance—						
Canadian Wool Board, Ltd.....	23,744,457	22	9,965,753	33	+13,778,703	89
Commodity Prices Stabilization Corp. Ltd.....	19,504,697	86	21,055,901	51	-1,551,203	65
Wartime Food Corporation Ltd.....	31,880	61	.....	.....	+31,880	61
Wartime Salvage Ltd.....	321,118	96	560,125	77	-239,006	81
	43,602,154	65	31,581,780	61	+12,020,374	04
Department of Munitions and Supply—						
Atlas Plant Extension Ltd.....	8,264,001	62	7,223,938	01	+1,040,063	61
Fairmont Company Ltd.....	9,886,118	99	6,300,000	00	+3,586,118	99
Melbourne Merchandising Ltd.....	23,330,657	27	23,296,928	62	+33,728	65
Plateau Company Ltd.....	213,852	29	2,000,000	00	-1,786,147	71
Polymer Corporation Ltd.....	48,423,511	03	.....	.....	+48,423,511	03
	90,118,141	20	38,820,896	63	+51,297,274	57
Crown Plants—Privately managed:						
Department of Munitions and Supply—						
Alberta Nitrogen Co. Ltd.....	10,539,376	38	.....	.....	+10,539,376	38
Canada Strip Mill Ltd.....	12,589,914	83	.....	.....	+12,589,914	83
Nichols Chemical Co. Ltd.....	1,809,456	75	.....	.....	+1,809,456	75
Welland Chemical Works Ltd.....	32,068,727	22	.....	.....	+32,068,727	22
	57,007,475	18	.....	.....	+57,007,475	18
	305,858,514	70	187,762,675	55	+118,095,839	15

Schedule E

LOANS AND ADVANCES TO PROVINCIAL AND MUNICIPAL

GOVERNMENTS—

Provincial:

Department of Finance—

Alberta—Subsidy Overpayment.....	350,000	00	400,000	00	-50,000	00
Under Relief Acts.....	25,907,000	00	25,933,500	00	-26,500	00
British Columbia—Under Relief Acts.....	34,533,321	48	34,623,131	53	-89,810	05
Manitoba—Under Relief Acts.....	24,774,950	27	24,628,540	09	-153,589	82
Nova Scotia—Housing Loans 1919.....	.....	.....	37,000	00	-37,000	00
Saskatchewan—Power Commission.....	46,080	00	49,920	00	-3,840	00
Seed Grain Advances, 1908.....	84,403	30	85,929	39	-1,526	09
Under Relief Acts.....	71,247,784	25	71,290,433	08	-42,648	83

Department of Fisheries—

British Columbia—Fisheries Research Board of Canada...	570	00	3,141	42	-2,571	42
--	-----	----	-------	----	--------	----

Municipal:

Department of Finance—

Municipal Improvements Assistance Act, 1938.....	5,711,083	72	5,740,716	44	-29,632	72
	162,655,193	02	163,092,311	95	-437,118	93

SCHEDULES TO BALANCE SHEET—Continued

	1944	1943	Net Increase or Decrease during 1943-44
	\$ cts.	\$ cts.	\$ cts.
Schedule F			
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—			
Australia:			
Department of National Defence—			
Army—General Advances.....	458 67	447 69	+10 98
Navy—General Advances.....	—441 08	708 17	—1,239 25
Air—General Advances.....	292,940 31	178,419 47	+114,520 84
Air—British Commonwealth Air Training Plan.....		16,931,554 74	—10,931,554 74
Belgium:			
Department of National Defence—			
Army—General Advances.....	304 44	1,694 14	—1,389 70
Navy—General Advances.....	39 84	9 00	+30 84
Czechoslovakia:			
Department of National Defence—			
Army—General Advances.....	—11 83	378 44	—390 27
French Committee of National Liberation:			
Department of National Defence—			
Navy—General Advances.....	2,153 46		+2,153 46
Greece:			
Department of Finance—Loan.....	6,525,000 00	6,525 000 00	
Department of National Defence—			
Navy—General Advances.....	9,512 00	626 91	+8,885 09
India:			
Department of Munitions and Supply—			
Purchase of Locomotives.....	2,781,500 93		+2,781,500 93
Department of National Defence—			
Army—General Advances.....	49 17		+49 17
Netherlands:			
Department of National Defence—			
Army—General Advances.....	617 54	2,881 97	—2,264 43
Navy—General Advances.....	2,258 32	8,924 00	—6,665 68
Newfoundland:			
Department of National Defence—			
Army—General Advances.....	23,945 57	10,413 96	+13,531 61
Navy—General Advances.....	22,709 77	22,959 46	—249 69
New Zealand:			
Department of National Defence—			
Army—General Advances.....	21 12	1,772 98	—1,751 86
Navy—General Advances.....	1,379 41	—16 96	+1,396 37
Air—General Advances.....	38,128 28	70,722 73	—32,594 45
Air—British Commonwealth Air Training Plan.....		3,575,077 00	—3,575,077 00
Norway:			
Department of National Defence—			
Army—General Advances.....	1,262 36	5,357 56	—4,095 20
Navy—General Advances.....	157,670 38	187,507 70	—29,837 32
Air—General Advances.....	17,225 42	52,180 94	—34,955 52
Poland:			
Department of National Defence—			
Army—General Advances.....	574 08	1,425 05	—850 97
Navy—General Advances.....	—1,278 54	22,642 00	—23,920 54
Roumania:			
Department of Finance—Loan.....	24,329,262 40	24,329,262 40	
Union of South Africa:			
Department of National Defence—			
Army—General Advances.....	33 53	—2,772 65	+2,806 18
Navy—General Advances.....	—18 95	7,277 40	—7,296 35
Air—General Advances.....	279 59		+279 59
Union of Soviet Socialist Republics:			
Department of Finance—Loan.....	10,000,000 00	917,159 16	+9,082,840 84
Department of National Defence—			
Navy—General Advances.....	124,763 21	57,699 27	+67,063 94
United Kingdom:			
Department of Agriculture—			
Meat Account.....	11,594,744 97	1,464,415 75	+10,130,329 22
Cheese Account.....	1,577,837 07	2,613,231 92	—1,035,394 85
Concentrated Milk Account.....	—0 10	122,448 88	—122,448 98
Special Products—Eggs.....	6,732,753 04	2,583,804 95	+4,148,948 09
Special Products—Fruits and Vegetables.....	94,584 98	—28,907 83	+123,492 81
Special Products—Seed.....	—1,055 66		—1,055 66
Department of Finance—			
Loan—The War Appropriation (United Kingdom Financing) Act, 1942.....	657,607,853 71	700,000,000 00	—42,392,146 29

SCHEDULES TO BALANCE SHEET—Continued

	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
Schedule F (concluded)						
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—concluded						
United Kingdom—concluded						
Department of National Defence—						
Army—General Advances.....	8,427,855	53	1,089,480	08	+7,338,375	45
Navy—General Advances.....	15,674,858	51	7,450,280	62	+8,224,577	89
Air—General Advances.....	1,626,472	47	1,238,042	41	+388,430	06
Air—Equipment and Royal Air Force Schools.....			142,008,739	17	-142,008,739	17
Air—Air Training Plan.....	167,917,642	30			+167,917,642	30
Air—Settlement.....	200,000,000	00			+200,000,000	00
Internment Operations.....	1,944,811	66	2,598,696	44	-653,884	78
Department of Transport—						
British Air Ministry.....	303,064	36	208,982	42	+94,081	94
British Ministry of War Transport.....	3,729	54			+3,729	54
United States of America:						
Department of Fisheries—						
Pacific Halibut Treaty—Collectible expenses.....	5,603	57	24,970	92	-19,367	35
Pacific Salmon Treaty—Collectible expenses.....	6,080	41	41,740	63	-35,660	22
Pacific Salmon Treaty—Hell's Gate—Collectible expenses	7,795	27	22,594	50	-14,799	23
Department of Munitions and Supply—						
War Supplies Ltd.....	71,158,139	00	83,042,204	84	-11,884,065	84
Department of National Defence—						
Army—General Advances.....	20,320	88	3,116	57	+17,204	31
Navy—General Advances.....	862,907	36	152,160	53	+710,746	83
Air—General Advances.....	228,283	78	2,358,990	91	-2,130,707	13
Yugoslavia:						
Department of National Defence—						
Army—General Advances.....	-111	39	55	63	-167	02
Navy—General Advances.....			16	80	-16	80
	1,190,124,510	66	999,904,468	67	+190,220,041	99

Schedule G**LOANS AND ADVANCES—MISCELLANEOUS**

Department of Finance—						
Bank for International Settlements.....	272,785	84	272,785	84		
Dominion and National Housing Acts.....	15,960,689	67	16,492,991	95	-532,302	28
New Westminster Harbour Commission.....	274,537	23	274,537	23		
Saint John Bridge and Railway Extension Co.—Loan.....	433,900	00	433,900	00		
Department of Mines and Resources—						
Empire Settlement Scheme.....	117,964	90	117,981	44	-16	54
Assistance to Indians.....	2,715	37	16,799	57	-14,084	20
Seed Grain and Relief.....	2,631,963	86	2,701,129	68	-69,165	82
Less—amount transferred to non-active account.....	-275,034	38	-303,881	43	+28,847	05
Department of Munitions and Supply—						
Algoma Steel Corporation Ltd.....	2,939,312	93	4,000,000	00	-1,060,687	07
Chemical 42—17—Grade Z.....			1,894,942	50	-1,894,942	50
Dominion Steel and Coal Corp., Ltd.....	3,554,642	41	3,485,360	78	+69,281	63
English Electric Co. of Canada Ltd.....	202,299	72	606,899	16	-404,599	44
Marine Industries Ltd.....	1,100,000	00	1,100,000	00		
Shawinigan Chemicals Ltd.....	103,317	24			+103,317	24
Steel Company of Canada Ltd.....			1,286,000	00	-1,286,000	00
Sundry coal companies.....	806,510	18			+806,510	18
Town of Liverpool, N.S. (Thompson Brothers Machinery Co. Ltd.).....	7,424	62			+7,424	62
Union Drawn Steel Co. Ltd.....	247,252	00	552,252	00	-305,000	00
Department of Trade and Commerce—						
Sale of Steamer <i>Pelee</i> , unpaid balance.....	25,000	00	30,000	00	-5,000	00
	28,405,281	59	32,961,698	72	-4,556,417	13

Schedule H**INVESTMENTS—CANADIAN FARM LOAN BOARD—**

Department of Finance—						
Initial Capital Advances.....						
Capital Stock.....	5,050,000	00	5,050,000	00		
Bonds.....	2,244,816	00	2,249,408	00	-4,592	00
Canadian Fisherman's Loan Act—	21,700,000	00	26,700,000	00	-5,000,000	00
Initial Capital Advance.....						
Capital Stock.....	29,000	00	29,000	00		
	1,519	00	1,519	00		
	29,025,335	00	34,029,927	00	-5,004,592	00

SCHEDULES TO BALANCE SHEET—Continued

	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
Schedule I						
INVESTMENTS—MISCELLANEOUS—						
Department of Finance—						
Montreal Turnpike Trust—Commutation agreements.....		14,308 00		14,308 00		
Securities Investment Account.....	184,623,904	23	34,214,488	12	+150,409,506	11
Department of Munitions and Supply—						
Elkhondo Mining and Refining Limited, Stock.....	5,271,812	10			+5,271,812	10
War Assets Corporation, Ltd., Stock.....		250,000 00			+250,000	00
	190,160	114,33	34,228,796	12	+155,931,318	21
Schedule J						
FUNDRY SUSPENSE ACCOUNTS—						
Department of Finance—						
Bank of Montreal, Provincial Notes—Suspense Account.....		27,573 83		27,573 83		
Cheque Adjustment Suspense.....		12 62				+12 62
Minister of Finance Special Custody Account (Contra).....	535,000,000	00	401,142,000	00	+133,858,000	00
Retirement Fund Suspense.....		241 10				+241 10
Third Victory Loan—Subscription Suspense—Instalments outstanding.....			44,682	41	-44,682	41
War Donations Suspense.....		245 00				+245 00
Department of Munitions and Supply—						
Inventory Appreciation Account—Fairmont Co. (Contra).....	3,845,478	62			+3,845,478	62
	538,873,551	17	401,214,256	24	+137,659,294	93
Schedule K						
CAPITAL EXPENDITURES—						
Public Works (Canals)—						
Department of Public Works—						
Burlington Bay Canal.....	308,328	32	308,328	32		
Lake St. Peter.....	1,164,235	08	1,164,235	08		
Department of Transport—						
Chamby Canal, River Richelieu.....	579,915	42	579,915	42		
Lachine Canal.....	10,998,196	51	10,998,234	26	-37	75
Murray Canal.....	1,248,946	71	1,248,946	71		
Ottawa Works.....	6,871,214	97	6,871,214	97		
Quebec Canal.....	34,841	69	34,841	69		
Rideau Canal.....	143,358	12	143,358	12		
Sault Ste. Marie Canals.....	4,935,809	42	4,935,809	42		
Ste. Anne's Lock—Railway Bridge at Ile Perrot.....	150,000	00	150,000	00		
St. Lawrence Canals.....	34,139,689	70	34,139,689	70		
St. Lawrence Ship Canal.....	133,896	80	133,896	80		
St. Ours Locks.....	614,426	39	614,426	39		
St. Peters Canal.....	492,023	82	492,023	82		
Tay River Navigation.....	476,128	73	476,128	73		
Trent Canal Improvements.....	559,067	70	559,067	70		
Trent River Navigation.....	19,093,573	78	19,093,573	78		
Welland Canal.....	27,473,203	16	27,477,230	16	-4,027	00
Welland Ship Canal.....	130,840,750	58	130,840,772	28	-21	70
Miscellaneous.....		125 00		125 00		
	240,257,731	88	240,261,818	33	-4,086	45
Public Works (Railways)—						
Department of Transport—						
Canadian Government Railways—						
Canadian Government Railways.....	64,853,544	02	64,853,544	02		
Cape Breton Railway.....	104,520	54	104,520	54		
Caruquet and Gulf Shore Railway.....	209,950	00	209,950	00		
Elgin and Havelock Railway.....		33,530 00		33,530 00		
Intercolonial Railway.....	110,513,902	85	110,773,783	41	-259,880	56
International Railway of New Brunswick.....	2,681,377	35	2,681,377	35		
Lotbiniere and Megantic Railway.....	336,875	00	336,875	00		
National Transcontinental Railway.....	161,183,433	04	161,183,433	04		
New Brunswick and Prince Edward Island Railway.....	361,540	66	361,540	66		
Prince Edward Island Railway.....	8,330,745	67	8,341,026	22	-10,280	55
Quebec Bridge.....	21,706,664	49	21,706,664	49		
Quebec and Saguenay Railway.....	7,120,895	74	7,120,895	74		
Salisbury and Albert Railway.....	84,390	41	84,390	41		
St. Martin's Railway.....	72,624	91	72,624	91		
York and Carleton Railway.....	20,976	16	20,976	16		
Hudson Bay Railway and Terminals—						
Hudson Bay Railway.....	33,243,455	28	33,183,572	81	+59,882	47
Port Nelson Terminal.....	6,240,133	36	6,240,133	36		
Residue of cost of steamer <i>Shelva</i>		78,610 58		78,610 58		

SCHEDULES TO BALANCE SHEET—Continued

Schedule "K"—continued	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
CAPITAL EXPENDITURE—continued						
Public Works (Railways)—concluded						
Department of Transport—concluded						
Prince Edward Island Car Ferry and Terminals.....	5,371,280	15	5,371,280	15		
Residue of capital cost of S.S. <i>Charlottetown</i>	1,194,145	44	1,194,145	44		
Construction of new car ferry.....	632,500	00			+632,500	00
Other Railways and Miscellaneous—						
Digby and Annapolis Railway.....	660,683	09	660,683	09		
North Railway.....	250,000	00	250,000	00		
Governor General's Cars.....	71,538	82	71,538	82		
Canadian Government Railways—						
Canada Central Railway—Peace River Bridge.....	175,000	00	175,000	00		
Residue of capital cost of steamers <i>Drummond</i> and <i>McKee</i>	851,853	24	851,853	24		
	426,384,170	80	425,961,949	44	+422,221	36
Public Works (Miscellaneous)—						
Department of Munitions and Supply—						
St. Malo Shops Property.....	2,242,957	71	2,242,957	71		
Miscellaneous Property.....	148	59			+148	59
Department of Public Works—						
Bare Point Breakwater.....	217,995	90	217,995	90		
Burlington Channel Improvements.....	1,392,489	77	1,392,489	77		
Canadian Building, London, England.....	1,539,073	11	1,539,073	11		
Canadian Legation Building, Tokyo, Japan.....	200,000	00	200,000	00		
Canadian Legation Building and Site, Washington, D.C.....	477,754	35	477,754	35		
Cape Tormentine Harbour.....	85,000	00	85,000	00		
Esquimalt Graving Dock.....	7,799,761	10	7,799,761	10		
Georgian Bay to Montreal, Waterway Survey.....	918,796	85	918,796	85		
Government Buildings, Ottawa.....	35,260,968	34	35,260,968	34		
Halifax Elevator Site.....	86,511	89	86,511	89		
Halifax Harbour Improvements.....	13,025,454	11	13,025,454	11		
Kingston Graving Dock.....	556,589	35	556,589	35		
Land and Cable Telegraph Line.....	348,320	77	348,320	77		
Land for Post Office Site, Quebec.....	121,600	00	121,600	00		
Levis Graving Dock.....	971,592	58	971,592	58		
Miscellaneous Wharves.....	1,201,132	06	975,468	54	+225,663	52
Montreal Harbour Improvements.....	1,060,342	83	1,060,342	83		
Ottawa—Expropriations of property between Sparks and Wel- lington Streets, east of Elgin Street.....	855,581	54	855,581	54		
Port Arthur and Fort William and River Kaministiquia—						
Improvements.....	16,249,019	98	16,249,019	98		
Port Colborne Harbour.....	904,459	39	904,459	39		
Quebec Harbour Improvements.....	10,326,478	87	10,326,478	87		
Rainy River Lock and Dam.....	133	80	133	80		
Sorel Harbour Improvements.....	1,806,540	71	1,806,540	71		
St. Andrews Rapids, including Red River Improvements.....	1,569,776	99	1,569,776	99		
Saint John Harbour Improvements.....	19,300,822	66	19,300,822	66		
Tiffin Harbour Improvements.....	481,621	59	481,621	59		
Toronto Harbour Improvements.....	9,331,987	37	9,331,987	37		
Toronto, New Dominion Building.....	1,166,646	95	1,166,646	95		
Upper St. Lawrence River—Channel Improvements.....	468,097	68	468,097	68		
Vancouver Harbour Improvements.....	3,600,078	73	3,600,078	73		
Victoria Harbour, British Columbia, Improvements.....	5,131,024	94	5,131,024	94		
Victoria Harbour, Ontario, Improvements.....	761,801	79	761,801	79		
Yukon Territory Works (Part).....	1,638,068	55	1,638,068	55		
Department of Transport—						
Civil Aviation—Airways and Airports.....	11,860,506	29	10,872,341	63	+988,164	66
Government Shipbuilding Programme.....	54,258,592	47	54,258,592	47		
Hopper Barge <i>Cheslerfield</i>	233,941	30			+233,941	30
Icebreaker and Service Vessels.....	760,698	87	760,698	87		
St. Lawrence River Improvements.....	84,686,824	33	83,746,943	52	+939,880	81
Tug <i>Ocean Eagle</i>	91,071	49	91,071	49		
Yukon Territory Works (Part).....	283,323	55	283,323	55		
National Harbours Board—						
Churchill, Port and Terminals.....	12,823,543	16	13,145,151	89	-321,608	73
Prescott Elevator.....	4,715,325	43	4,715,325	43		
Port Colborne Elevator.....	2,356,217	60	2,356,217	60		
	313,178,675	34	311,112,485	19	+2,066,190	15
Military Property and Stores—						
Department of National Defence—Army—						
Military Property and Stores.....	12,699,263	02	12,654,915	02	+44,348	00
Less—Fort Osborne Barracks, Winnipeg.....	-62,947	27	-62,947	27		
St. Helen's Island, barracks site.....	-19,783	10	-19,783	10		
	12,616,532	65	12,572,184	65	+44,348	00

SCHEDULES TO BALANCE SHEET—Continued

	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
Schedule "K"—concluded						
CAPITAL EXPENDITURE—concluded						
TERRITORIAL ACCOUNTS—						
Department of Mines and Resources—						
Northwest Territories, Organization.....	1,460,000	00	1,460,000	00		
Northwest Territories, Purchase.....	1,460,000	00	1,460,000	00		
Northwest Rebellion.....	826,077	87	826,077	87		
Dominion Lands Expenditure to March 31, 1911.....	10,425,395	92	10,425,395	92		
Less—Received from Dominion Lands.....	-4,275,526	11	-4,275,526	11		
	9,895,947	68	9,895,947	68		
	1,002,333,058	35	999,804,385	29	+2,528,673	06
Schedule "L"						
OTHER NON-ACTIVE ASSETS—						
Non-Active Loans—Canadian National Steamships—						
Department of Transport—						
Canadian Government Merchant Marine, Limited.....	8,098,389	16	8,098,389	16		
Canadian National (West Indies) Steamships, Limited.....	5,609,057	02	5,773,580	17	-164,523	15
	13,707,446	18	13,871,969	33	-164,523	15
Non-Active Advances—National Harbours Board—						
Department of Transport—						
Chicoutimi.....	3,838,060	26	3,838,060	26		
Churchill.....	10,258	98	10,258	98		
Halifax.....	12,485,384	22	12,471,412	12	+13,972	10
Montreal-Jacques Cartier Bridge—						
Advances for payment of guaranteed interest.....	5,565,056	00	5,195,056	00	+370,000	00
Quebec.....	27,765,994	73	27,765,994	73		
Saint John.....	16,998,881	56	16,804,553	52	+194,328	04
Three Rivers.....	3,742,363	71	3,741,556	16	+807	55
Three Rivers Harbour Debentures (old).....	81,760	97	81,760	97		
Less Sinking Funds.....	-2,308	41	-2,308	41		
	70,485,452	02	69,906,344	33	+579,107	69
Miscellaneous Non-Active Accounts—						
Canadian Pacific Railway (old).....	62,791,435	25	62,791,435	25		
Canadian National Railways Securities Trust Stock.....	336,680,462	71	298,842,882	17	+37,837,580	54
Canadian National Railway Stock.....	18,000,000	00	18,000,000	00		
Saskatchewan Seed Grain Loans Guarantee Act, 1936.....	2,637,398	15	2,637,398	15		
Seed Grain Loans Guarantee Act, 1937.....	7,136,051	09	7,136,051	09		
Loans and Advances—						
Railways and Steamships—						
Canadian Pacific Railway—						
Advances under Relief Acts.....	1,447,222	71	2,447,222	71	-1,000,000	00
Sundry Government Agencies—						
High Commissioner's Office Suspense, (External Affairs).....	2,043	17	2,043	17		
Seed Grain and Relief (Department of Mines and Resources).....	275,034	38	303,881	43	-28,847	05
Soldier and General Land Settlement Loans.....	16,525,917	49	16,525,917	49		
Other Governments—						
Italian Government—Wheat purchases, 1915 (Department of Trade and Commerce).....	702	52	702	52		
Russian Government—Saddlery Purchases, 1915 (Department of National Defence—Army).....	55,571	82	55,571	82		
Miscellaneous—						
Victoria Shipowners, Ltd.—Balance remaining after liquidation (Department of Transport).....	621,987	05	621,987	05		
Investments—						
Department of Finance—						
Earl of Selkirk Mortgage on property in Township of Moulton.....	13,900	00	13,900	00		
Quebec Turnpike Trust Bond.....	20,000	00	20,000	00		
Department of Transport—						
Grand Trunk Railway Preference Stock.....	121,739	65	121,739	65		
Department of Pensions and National Health—University Hospital, Edmonton, Alberta.....	100,000	00	100,000	00		
Defalcation Suspense Accounts—						
Department of Finance—						
Bonds, Interest and Notes Adjustment Account.....	16,793	52	16,793	52		
Coupons—New York Loans.....	45,738	50	45,738	50		
Department of Mines Suspense Account.....	11,208	45	11,208	45		
	446,503,200	46	409,694,472	97	+36,808,733	49
	530,696,104	66	493,472,786	63	+37,223,318	03

SCHEDULES TO BALANCE SHEET—Continued

Schedule "M"

FLOATING DEBT—

Matured Funded Debt Outstanding—

Payable in Canada—

	1944	1943	Net Increase or Decrease during 1943-44
	\$	\$	\$
	cts.	cts.	cts.
Debtenture Stock, 5 per cent, 1919.....	1,000 00	1,000 00	
Debtenture Stock, 5½ per cent, 1921.....	200 00	200 00	
Dominion of Canada Savings Certificates.....	4,205 00	4,310 00	-105 00
War Savings Certificates, 1917.....	8,855 00	8,855 00	
War Savings and Thrift Stamps, 1919.....	73,928 25	74,199 50	-271 25
Province of Canada 5 per cent Loan Debentures.....	400 00	400 00	
Province of New Brunswick 6 per cent Loan Debentures.....	600 00	600 00	
Provincial Notes, Nova Scotia.....	39,162 10	39,162 10	
Unpaid Warrants, Prince Edward Island.....	549 59	549 59	
War Loan, 1915-25, 5 per cent.....	4,600 00	4,700 00	-100 00
War Loan, 1916-31, 5 per cent.....	8,400 00	9,400 00	-1,000 00
Victory Loan, 1917-22, 5½ per cent.....	40,900 00	41,450 00	-550 00
Victory Loan, 1917-27, 5½ per cent.....	9,550 00	9,550 00	
Victory Loan, 1917-37, 5½ per cent.....	62,000 00	71,100 00	-9,100 00
Victory Loan, 1918-23, 5½ per cent.....	46,400 00	46,600 00	-200 00
Victory Loan, 1918-33, 5½ per cent.....	50,900 00	52,550 00	-1,650 00
Victory Loan, 1919-24, 5½ per cent.....	23,650 00	23,700 00	-50 00
Victory Loan, 1919-34, 5½ per cent.....	157,350 00	168,500 00	-11,150 00
Renewal Loan, 1922-27, 5½ per cent.....	3,750 00	3,800 00	-50 00
Renewal Loan, 1923-32, 5½ per cent.....	12,350 00	12,950 00	-600 00
Refunding Loan, 1923-28, 5 per cent.....	1,100 00	1,100 00	
Refunding Loan, 1923-43, 5 per cent.....	2,687,500 00		+2,687,500 00
Refunding Loan, 1925-40, 4½ per cent.....	287,100 00	628,000 00	-340,900 00
Refunding Loan, 1933-39, 4 per cent.....	5,000 00	6,500 00	-1,500 00
Refunding Loan, 1933-45, 4 per cent (called).....	7,403,900 00		+7,403,900 00
Refunding Loan, 1934-42, 3 per cent.....	110,500 00	430,000 00	-319,500 00
National Service Loan, 1931-36, 5 per cent.....	7,700 00	13,500 00	-5,800 00
National Service Loan, 1931-41, 5 per cent.....	468,000 00	794,000 00	-326,000 00
Loan of 1932-35; 4 per cent.....	2,000 00	2,000 00	
Loan of 1935-43, 2½ per cent.....	109,000 00		+109,000 00
Loan of 1936-40, 1½ per cent.....	1,000 00	1,000 00	
4½ Year Notes, 1936-41, 1 per cent.....	3,000 00	8,000 00	-5,000 00
	11,634,549 94	2,457,676 19	+9,176,873 75

Payable in Canada and New York—

War Loan, 1917-37, 5 per cent.....	128,600 00	128,600 00	
------------------------------------	------------	------------	--

Payable in London—

Loan of 1884 (1909-34), 3½ per cent.....	254 13	254 13	
3 per cent Loan due July 1, 1938.....	2,433 35	2,433 35	
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938.....	8,273 33	8,273 33	
Sundry Loans and Debentures.....	2,636 04	2,636 04	
Loan of 1930-50, 3½ per cent (called).....	234,086 68	270,911 13	-36,824 45
Loan of 1940-60, 4 per cent (called).....	935,276 56	982,232 73	-46,956 17
	1,182,960 09	1,266,740 71	-83,780 62

Payable in New York—

Loan of 1919-29, 5½ per cent.....	2,200 00	2,200 00	
Loan of 1922-52, 5 per cent (called).....	5,287,000 00	15,950,000 00	-10,663,000 00
Loan of 1928-36, 4½ per cent.....	12,000 00	12,000 00	
Loan of 1935-45, 2½ per cent (called).....	1,175,000 00		+1,175,000 00
Loan of 1937-44, 2½ per cent (called).....	175,000 00		+175,000 00
	6,651,200 00	15,964,200 00	-9,313,000 00
	19,597,310 03	19,817,216 90	-219,906 87

Stock and other obligations payable on demand—

Compensation to Seigneurs.....	11,827 40	11,827 40	
Dominion Stock, Issue B, 3½ per cent.....	3,700 00	3,700 00	
Eldorado Mining and Refining, Ltd.—Unrepresented Capital Stock (Dept. of Munitions and Supply).....	1,103,301 70		+1,103,301 70
	1,118,829 10	15,527 40	+1,103,301 70

SCHEDULES TO BALANCE SHEET—Continued

	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
Schedule "M"—concluded						
FLOATING DEBT—concluded						
Interest Due and Outstanding—						
Unpaid Interest—Domestic Loans.....	17,302,374	07	12,942,462	60	+4,359,911	47
Canada and New York Loans.....	30,175	00	30,452	50	—277	50
New York Loans.....	1,796,461	56	1,734,844	61	+61,616	95
London Loans.....	55,458	13	67,597	12	—12,138	99
Unpaid Dividends—Province of						
Prince Edward Island.....	867	25	867	25		
Nova Scotia.....	795	80	795	80		
New Brunswick.....	1,279	00	1,279	00		
Province of Canada.....	4,663	18	4,663	18		
British Columbia.....	33	67	33	67		
Dominion Stock.....	3,717	33	3,717	33		
	19,195,824	99	14,786,713	06	+4,409,111	93
Outstanding Cheques and Warrants—						
Current Account—Treasury Office.....	59,776,728	82	82,047,800	21	—22,271,071	39
Previous Years' Account—Treasury Office.....	184,399	09	292,357	07	—107,957	98
Imprest Account Cheques.....	49	83	49	83		
Less—Unclaimed registered interest (letter of credit) cheques adjustment account.....	—9	63	—9	63		
Department of Agriculture—						
Drought Area—Cattle market service, outstanding warrants	24	41	63	71	—39	30
Wheat acreage reduction payments, outstanding warrants.....	13,869	89	225,954	61	—212,084	72
Department of National Defence—Army—Outstanding relief vouchers.....	1,148	00	1,148	00		
Department of Trade and Commerce—Outstanding wheat bonus certificates.....	7,818	48	9,839	20	—2,020	72
	59,984,028	89	82,577,203	00	—22,593,174	11
Post Office Department—						
Post Office Account—Money Orders, Postal Notes, etc., out- standing.....	6,554,243	51	4,603,419	38	+1,950,824	13
	106,450,236	52	121,800,079	74	—15,349,843	22
Schedule "N"						
DEPOSITS AND TRUST ACCOUNTS, MISCELLANEOUS—						
Department of Agriculture—						
Farnham House Laboratory.....	18,781	58	13,976	47	+4,805	11
Department of External Affairs—						
Empress of Ireland Relief Fund.....			865	29	—865	29
Department of Finance—						
Companies in liquidation—						
Canadian Home Investment Company, Limited.....	4,878	80	4,878	80		
Montreal-Canada Fire Insurance Company.....	605	09	605	09		
Ontario Fire Insurance Company.....	12,458	65	12,458	65		
Dominion Trust Company.....	8,931	10	8,931	10		
Western Mutual Fire Insurance Company.....	516	97	516	97		
Western Canada Fire Insurance Company.....	443	00	443	00		
Great North Insurance Company.....	344	70	344	70		
York County Loan and Savings Company.....	35,470	07	35,470	07		
Rimouski Fire Insurance Company.....	3,030	53	3,030	53		
Common School Funds—Ontario and Quebec.....	2,677,770	70	2,677,770	70		
Contractors' Securities—Cash (Sundry Departments).....	4,996,982	55	7,852,814	96	—2,855,832	41
Canadian National Railways—						
Equipment Issue, 1923—Redemption Account.....	5,500	00	5,500	00		
Guaranteed Bond Issues—Outstanding Interest.....	91,462	50	85,400	00	+6,062	50
Defunct Banks—Balance to meet notes and unclaimed deposits—						
Bank of Vancouver.....	12,033	94	12,033	94		
Bank of Yarmouth.....	789	82	819	82	—30	00
Banque du Peuple.....	14,303	82	14,303	82		
Banque St. Hyacinthe.....	6,829	64	6,829	64		
Banque St. Jean.....	1,914	84	1,914	84		
Banque Ville-Marie.....	10,478	41	10,478	41		
Central Bank.....	2,225	94	2,225	94		
Commercial Bank of Manitoba.....	6,335	56	6,335	56		
Farmers' Bank.....	1,893	93	1,893	93		
Home Bank of Canada.....	37,956	46	38,153	41	—196	95
Ontario Bank.....	21,592	71	21,592	71		
St. Stephens Bank.....	11,096	67	11,096	67		
Sovereign Bank of Canada.....	8,674	48	8,679	50	—5	02

SCHEDULES TO BALANCE SHEET—Continued

Schedule "N"—continued	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Continued						
Department of Finance—						
Home Bank Creditors Relief Suspense.....	8,654	15	8,654	15		
King George V Silver Jubilee Cancer Fund for Canada.....	479,000	00	462,000	00	+17,000	00
Minister of Finance Special Account.....	208,159,098	45	139,079,739	85	+69,079,358	60
Minister of Finance—Securities Custody Account (Contra).....	535,000,000	00	401,142,000	00	+133,858,000	00
Unclaimed Dividends—Liquidations under the Bankruptcy Act.....	110,703	36	108,790	52	+1,912	84
William Scott Estate.....	7,056	53	5,652	94	+1,403	59
Department of Labour—						
Fair Wage Suspense.....	333	37	331	99	+1	38
Department of Mines and Resources—						
Land Assurance Fund.....	19,111	16	18,405	21	+705	95
Liquor Profits—Northwest Territories.....	265,326	13	156,373	90	+108,952	23
Lake Minnewanka Project.....	332	37	282	37	+50	00
Prairie Provinces Indian Fund.....			341	34	—341	34
Public Administrator—Districts of Franklin and Keewatin, N.W.T.....	197	85	1,578	97	—1,381	12
Indian Trust Funds.....	15,793,184	47	15,027,771	56	+765,412	91
Department of Munitions and Supply—						
Government of the Netherlands—Munitions.....	519,830	19	149,438	59	+370,391	60
Government of Turkey—Munitions.....	17	95			+17	95
Government of United Kingdom—Ministry of Supply.....	3,771,476	45	687,454	84	+3,084,021	61
Sorel Industries Limited—Minister's Plant Depreciation Account.....	6,583,240	85	2,829,540	05	+3,753,700	80
United Kingdom Cash Receipts Account—Canadian Mutual Aid Board.....	27,511,011	95			+27,511,011	95
Department of National Defence—Army Services—						
Canadian Internees Trust Account.....	37	41	1	95	+35	46
Estates—Present War.....	76,419	95	17,334	62	+59,085	33
Deferred Pay Balances.....	14,916,328	16	10,304,441	06	+4,611,887	10
Military Estates—No. 1.....	123,799	51	122,066	75	+1,732	76
Military Estates—No. 2.....			201	78	—201	78
Military Welfare Hut at Camp Borden.....	84	18	540	35	—456	17
National Rifle Association.....	272	43	44	44	+227	99
Strathcona Trust Fund.....	500,000	00	500,000	00		
United Kingdom Prisoners of War Trust Account.....	596	58	128	88	+467	70
Department of National Defence—Naval Services—						
British Admiralty—Widows, Orphans and Old Age Pensions..	365	16	17	29	+347	87
Estates—Present War.....	2,931	32	11,425	79	—8,494	47
H.M.S. Dominion—Prize Fund.....	3	05			+3	05
Canadian Naval Officers—Prisoners of War.....	4,970	00	1,260	00	+3,710	00
Naval Service Special Construction Account.....	96,237	57			+96,237	57
Royal Canadian Naval College Trust Fund.....	795	20			+795	20
Royal Canadian Navy Benevolent Fund.....	5,375	21	9,658	88	—4,283	67
Department of National Defence—Air Services—						
Estates—Present War.....	199,473	16	33,748	58	+165,724	58
Deferred Pay Balances.....	2,554,953	08	2,412,393	21	+142,559	87
McKee Trophy Fund.....	1,146	90	91	90	+1,055	00
Less—Amount invested and held in bonds.....	—1,000	00			—1,000	00
Department of National Defence—General—						
Central Trust Fund of the Army, Navy & Air Force Canteens	939,797	03	457,198	49	+482,598	54
Department of Pensions and National Health—						
Canadian Pension Commission—						
Canadian Patriotic Fund.....			1	26	—1	26
Florence Martineau (R.C.A.F.) Fund.....	4,495	00	4,520	00	—25	00
Regimental Fund, 230th Forestry Battalion.....	1,150	49	1,250	49	—100	00
W.A. Black Benefit Fund.....	22,150	00	22,150	00		
War Special Assistance Fund.....	12,186	75	8,871	01	+3,315	74
Detention Allowances Fund—Canadian seamen.....	295,496	40			+295,496	40
National Physical Fitness Fund.....	249,146	60			+249,146	60
Pensions Administration Trust Fund.....	1,212,726	73	1,101,072	93	+111,653	80
War Service Gratuity Fund.....	103,726	18	104,835	90	—1,109	72
Department of Public Works—						
Animal House, Virology Laboratory, Kamloops, B.C.....	7	90	7	90		
Burrard Dry Dock Pontoons—Replacement Fund.....	60,403	89	56,302	42	+4,101	47
Contractors Securities—Held for Creditors.....	3,422	97	38,392	19	—34,969	22
Fraser River Bridge—Maintenance.....	178,621	79	127,603	89	+51,017	90
National Gallery of Canada—Special.....	18,271	95	13,490	45	+4,781	50
Royal Canadian Mounted Police—						
Benefit Fund.....	30,847	64	16,559	68	+14,287	96
Secretary of State—						
Internment Operations Fund.....	22,251	48	22,251	48		
Maple Investments, Ltd.....	2,500	00	2,500	00		
Prisoners of War—Funds.....	5,981	28	5,981	28		

SCHEDULES TO BALANCE SHEET—Continued

	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
Schedule "N"—concluded						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—concluded						
Department of Trade and Commerce—						
Board of Grain Commissioners—Grain overages	9,634	09	5,555	44	+4,078	65
Government of the United Kingdom—						
War Office—Vegetables			0	34	—0	34
National Research Council—						
Royalties and Patent Rights	146,874	56	8,747	13	+138,127	43
Less—Amount invested and held in bonds	—131,000	00			—131,000	00
Special Fund	578	93	35,035	56	—34,456	63
Sir Frederick Banting Fund—War, Technical and Scientific						
Development Committee	570,556	33	602,647	86	—32,091	53
Trust Fund	452,874	10	387,065	76	+65,808	34
Department of Transport—						
Canadian Broadcasting Corporation Funds	67,886	51	231,690	24	—163,803	73
Canadian National Railways—Employees' Provident Fund ..	17,695	25	671	68	+17,023	57
National Harbours Board—						
Special Account No. 1	1,239,026	97	1,216,808	14	+22,218	83
Special Account No. 2	2,477	60	4,741	51	—2,263	91
Special Account No. 3	1,070,894	75	616,559	28	+454,335	47
Sydney Pilotage District—Undivided Surplus Account	2,137	98	13,325	80	—11,187	82
Webster Trophy—Special Fund	227	50	21	50	+206	00
Less—Amount invested and held in bonds	—200	00			—200	00
	831,317,515	21	589,036,935	89	+242,280	579 32

Schedule "O"**INSURANCE, PENSION AND GUARANTY ACCOUNTS—****Insurance and Guaranty Funds—****Department of Finance—**

Insurance Fund—Civil Service	17,001,822	29	16,048,033	14	+953,789	15
Government Officers' Guarantee Fund	300,508	38	238,640	73	+61,867	65
War Damage Insurance Special Account—General	7,417,875	51	4,487,514	82	+2,930,360	69
War Damage Insurance Special Account—Government Build- ings	2,898,111	96	809,132	18	+2,088,979	78

Department of Labour—

Unemployment Insurance Fund	190,332,316	37	114,011,083	08	+76,321,233	29
Less—Investment in bonds and accrued interest—(De- partment of Labour, Part II	—184,367,884	05	—108,372,078	18	—75,995,805	87

Department of Pensions and National Health—

Insurance Fund—Returned Soldiers	22,101,498	15	21,383,159	31	+718,338	84
--	------------	----	------------	----	----------	----

Soldier Settlement of Canada—

Veterans' Land Act Fire Insurance Fund	51,730	28			+51,730	28
--	--------	----	--	--	---------	----

Department of Trade and Commerce—

War Damage Insurance Special Account—Board of Grain Commissioners	940,087	56	404,247	59	+535,839	97
--	---------	----	---------	----	----------	----

Department of Transport—

Employees Compensation Clearing Account—						
Defence Projects—Munitions and Supply	7,655,964	36	4,350,015	66	+3,305,948	70

Employees Compensation Clearing Account—

Defence Projects—Transport	19,082	07			+19,082	07
----------------------------------	--------	----	--	--	---------	----

	64,351,112	88	53,359,748	33	+10,991,364	55
--	------------	----	------------	----	-------------	----

Schedule "P"**INSURANCE, PENSION AND GUARANTY ACCOUNTS—****Pension and Retirement Funds—****Department of Finance—**

Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906	1,664,548	96	1,688,152	25	—23,603	29
Civil Service Superannuation Act, 1924, Chap. 24, R.S. 1927 ..	67,452,599	89	65,515,303	56	+1,937,296	33

Retirement Fund—Civil Service

Royal Canadian Mounted Police—						
Dependents' Pension Fund	355,029	10	292,584	06	+62,445	04

Department of Transport—**Pilots' Pension Funds—**

Halifax	190,283	38	181,427	94	+8,855	44
---------------	---------	----	---------	----	--------	----

Less—amount invested and held in bonds (Appendix

No. 6)	—188,000	00	—173,000	00	—13,000	00
--------------	----------	----	----------	----	---------	----

Sydney

Less—amount invested and held in bonds (Appendix						
No. 9)	140,085	74	132,859	23	+7,226	51

Saint John

Less—amount invested and held in bonds (Appendix						
No. 8)	—138,000	00	—128,800	00	—9,200	00

Less—amount invested and held in bonds (Appendix						
No. 8)	98,876	70	92,593	31	+6,283	39

	—95,000	00	—89,000	00	—6,000	00
--	---------	----	---------	----	--------	----

SCHEDULES TO BALANCE SHEET—Continued

	1944	1943	Net Increase or Decrease during 1943-44
	\$ cts.	\$ cts.	\$ cts.

SCHEDULE "P"—concluded

INSURANCE, PENSION AND GUARANTY ACCOUNTS—concluded

Pensions and Retirement Funds—concluded

Department of Transport—concluded

Pilots' Pension Funds—concluded

Montreal.....	275,750 83	272,288 71	+3,462 12
Less—amount invested and held in bonds (Appendix No. 7).....	—270,000 00	—268,000 00	—2,000 00
British Columbia.....	147,972 61	140,753 45	+7,219 16
Less—amount invested and held in bonds (Appendix No. 5).....	—138,000 00	—140,000 00	+2,000 00
National Harbours Board—Pension Fund.....	225,831 15		+225,831 15
	88,727,887 09	83,178,881 90	+5,549,005 19

Schedule "Q"

DEFERRED CREDITS—

Department of Finance—

Ernest Davis Estate—Suspense..... 3,445 81 3,116 31 +329 50

Interest Special Account—Interest accrued—

New York Loan dated January 15, 1943..... 28,333 33 —28,333 33

Third Victory Loan, 1942..... 115,488 74 —115,488 74

Fifth Victory Loan, 1943..... 273,857 49 +273,857 49

Department of Labour—

British Columbia Security Commission Suspense..... 15,690 00 15,745 17 —55 17

Pay-list Deductions..... 8,481 75 2,333 93 +6,147 82

Department of Mines and Resources—

Distressed Canadian Nationals outside of Canada..... 12,400 01 10,357 64 +2,042 37

Department of Munitions and Supply—

Victory Loan Bonds—Instalment Purchases..... 101 40 23,234 14 —23,132 74

Department of National Defence—

Militia Pensions—Air Services..... 198,742 63 111,998 88 +86,743 75

Department of National Revenue—Suspense..... 19,630 20 23,783 87 —4,153 67

Post Office Department—

Victory Loan Bonds—Instalment purchases..... 11 29 +11 29

Royal Canadian Mounted Police—

Provincial Pensions Fund..... 161,435 04 184,713 67 —23,278 63

General—

Income Tax Deductions Suspense—

Agriculture..... 24,170 48 4,490 18 +19,680 30

Central Pay Office—Sundry Departments..... 224,467 09 5 02 +224,462 07

Unemployment Insurance Deductions Suspense—

Central Pay Office—Sundry Departments..... 3,308 24 34 13 +3,274 11

Instalment Purchases of Victory Bonds—

Public Service—

Second Victory Loan, 1942..... 34,650 15 31,725 34 +2,924 81

Third Victory Loan, 1942..... 18,094 19 0,401,329 57 —6,383,235 38

Fourth Victory Loan, 1943..... 74,416 66 +74,416 66

Fifth Victory Loan, 1943..... 15,683,842 54 +15,683,842 54

War Savings Certificates—Instalment purchases—

Agriculture..... 2,798 50 1,972 00 +826 50

Federal District Commission..... 188 75 —43 50

Central Pay Office—Sundry departments..... 57,607 48 107,292 08 —49,684 60

Fisheries..... 250 00 260 00 —10 00

House of Commons..... 58 00 95 00 —37 00

Library of Parliament..... 18 00 92 00 —74 00

Senate..... 20 00 12 00 +8 00

Mines and Geology..... 20 00 86 00 —66 00

Munitions and Supply..... 53,028 72 37,275 85 +15,752 87

National Defence—Army, Navy and Air..... 49,726 50 64,191 00 —14,464 50

National War Services..... 12 00 12 00

Pensions and National Health..... 7,169 77 7,172 53 —2 76

Post Office..... 3,917 76 +3,917 76

Public Printing and Stationery..... 165 00 125 00 +40 00

Royal Canadian Mounted Police..... 1,621 00 2,177 00 —556 00

Transport..... 1,689 00 2,027 00 —338 00

16,935,035 45 7,179,720 63 +9,755,314 82

Schedule "R"

SUNDRY SUSPENSE ACCOUNTS—

Agriculture—

British Ministry of Food—Agriculture..... 22,436 35 +22,436 35

External Affairs—

I'm Alone Case..... 25,000 00 —25,000 00

Suspense Account..... 248 37 +248 37

PUBLIC ACCOUNTS: PART I

SCHEDULES TO BALANCE SHEET—Continued

	1944		1943		Net Increase or Decrease during 1943-44	
	\$	cts.	\$	cts.	\$	cts.
Schedule "R"—concluded						
SUNDRY SUSPENSE ACCOUNTS—concluded						
Finance—						
Briton Medical and General Life Association Funds.....		281 06		281 06		
Cash Suspense—Unallocated Funds.....	37,753	14	4,858	99	+32,894	15
George Mayo Estate (War Donation).....	7,000	00			+7,000	00
National Housing Act Suspense.....		915 00		915 00		
Victory Loans, 1917-18-19—At credit of subscribers in arrears..	207,552	70	207,552	70		-30 00
Victory Loans, 1917-18-19—Canvassers' Suspense Account.....	1,620	83	1,620	83		
Victory Loans, 1941, at credit of subscribers in arrears.....	4,343	35	4,077	90		-334 55
2nd Victory Loan, 1942, at credit of subscribers in arrears.....	8,785	80	10,307	85		-1,522 05
3rd Victory Loan, 1942, at credit of subscribers in arrears.....	3,315	29	20	87		+3,294 42
4th Victory Loan, 1943, at credit of subscribers in arrears.....	3,299	16				+3,299 16
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District.....	1,831	17	1,831	17		
Unclaimed Cheques—Sundry Departments.....	174,700	27	134,929	42		+39,770 85
Unclaimed Government Drafts.....		65 00				+65 00
Unclaimed War Savings Certificates and Stamps.....	04,070	16	18,850	10		+14,779 84
Unclaimed War Savings Certificates and Stamps.....	62,127	55	52,652	55		+9,475 00
Matured Bonds and Interest Unclaimed.....						
Fisheries—						
British Ministry of Food—Fish.....	341	95				+341 95
Labour—						
Tashme Canteen Suspense.....	35,788	53				+35,788 53
Mines and Resources—						
Port McNeill Timber Sale.....			4,038	61		-4,038 61
Immigration Guarantee and Special Funds.....	567,113	05	615,352	66		-48,239 61
Munitions and Supply—						
Aircraft Production Revolving Fund.....			9,150,097	48		-9,150,097 48
General (Munitions) Revolving Fund.....			5,415,909	34		-5,415,909 34
Miscellaneous Stores Revolving Fund.....			5,453,556	81		-5,453,556 81
Munitions Production Revolving Fund.....			4,439,874	80		-4,439,874 80
Ship Production Revolving Fund.....			6,379,823	06		-6,379,823 06
Inventory Appreciation Account—Fairmont Co. Ltd. (Contra).....	3,845,478	62				+3,845,478 62
Suspense Account.....	14,246,570	33	1,604,787	43		+12,641,782 90
National Defence—Army—						
Suspense Account.....	11,664,060	52				+11,664,060 52
Victory Loan subscribers in arrears.....		150 85				+150 85
Relief Allowances Suspense.....	7,905	10	7,905	10		
Unclaimed Government Drafts.....	1,844	30				+1,844 30
National Defence—Navy—						
Victory Loan subscribers in arrears.....	233	94				+233 94
Suspense Account.....	24	81				+24 81
Naval Service Headquarters Canteen.....	8,313	87				+8,313 87
National Defence—Air—						
Victory Loan subscribers in arrears.....	494	55				+494 55
Suspense Account.....	13,580	33				+13,580 33
Unclaimed Government Drafts.....	44	28				+44 28
National Revenue—						
Income Tax Appeals—Security deposits.....	36,800	00	26,000	00		+10,800 00
Transport—						
Canadian Government Merchant Marine—War Operations—						
Suspense.....	4,624,525	84	3,476,812	70		+1,147,713 14
Canadian Government Trans-Atlantic Air Service.....	204,939	97				+204,939 97
Halifax Pilotage District—Earnings.....	17,400	87				+17,400 87
Radio Traffic.....	4,623	79	2,694	02		+1,929 77
Suspense Account.....	150,592	82	57,138	13		+93,454 69
	36,031,173	52	37,097,518	58		-1,066,345 06

Schedule "S"**PROVINCE DEBT ACCOUNTS—**

Finance—						
British Columbia.....	583,021	40	583,021	40		
Manitoba.....	3,578,941	20	3,578,941	20		
New Brunswick.....	529,299	39	529,299	39		
Nova Scotia.....	1,055,411	69	1,055,411	69		
Ontario.....	2,848,289	52	2,848,289	52		
Prince Edward Island.....	775,791	83	775,791	83		
Quebec.....	2,549,213	61	2,549,213	61		
	11,919,968	64	11,919,968	64		
Less—Province of Nova Scotia Suspense Account.....	40,139	91	40,139	91		
Province of Prince Edward Island Land Account.....	782,402	33	782,402	33		
Province of Quebec Debt Account.....	1,473,609	63	1,473,609	63		
	2,296,151	87	2,296,151	87		

SCHEDULES TO BALANCE SHEET—Continued

Schedule "T"	1944		1943		Net Increase or Decrease during 1943-44
	\$	cts.	\$	cts.	\$ cts.
FUNDED DEBT UNMATURED—					
Payable in Canada—					
Debenture Stock, 4 per cent School Lands—					
Province of Manitoba.....	5,919,862	65	5,919,862	65	
Province of Saskatchewan.....	17,809,039	00	17,809,039	00	
Province of Alberta.....	9,564,569	20	9,564,569	20	
Refunding Loan, 1923-43, 5 per cent.....			147,000,100	00	-147,000,100 00
Refunding Loan, 1924-44, 4 1/2 per cent.....	50,000,000	00	50,000,000	00	
Refunding Loan, 1926-46, 4 1/2 per cent.....	45,000,000	00	45,000,000	00	
Refunding Loan, 1933-45, 4 per cent (called).....			88,337,500	00	- 88,337,500 00
Refunding Loan, 1934-49, 3 1/2 per cent.....	138,322,000	00	138,322,000	00	
Refunding Loan, 1937-44, 2 1/2 per cent.....	20,000,000	00	20,000,000	00	
Refunding Loan, 1937-51, 3 1/2 per cent.....	60,000,000	00	60,000,000	00	
Conversion Loan, 1931-56, 4 1/2 per cent.....	43,125,700	00	43,125,700	00	
Conversion Loan, 1931-57, 4 1/2 per cent.....	37,523,200	00	37,523,200	00	
Conversion Loan, 1931-58, 4 1/2 per cent.....	276,687,600	00	276,687,600	00	
Conversion Loan, 1931-59, 4 1/2 per cent.....	289,693,300	00	289,693,300	00	
Conversion Loan, 1937-49, 3 1/2 per cent.....	33,500,000	00	33,500,000	00	
Loan of 1932-52, 4 per cent.....	56,191,000	00	56,191,000	00	
Loan of 1935-43, 2 1/2 per cent.....			20,000,000	00	-20,000,000 00
Loan of 1935-55, 3 per cent, dated June 1st.....	40,000,000	00	40,000,000	00	
Loan of 1935-55, 3 per cent, dated Nov. 15th.....	55,000,000	00	55,000,000	00	
Loan of 1936-66, 3 1/2 per cent.....	54,703,000	00	54,703,000	00	
3 per cent Perpetuals, 1930.....	55,000,000	00	55,000,000	00	
Loan of 1938-44, 2 per cent.....	90,625,000	00	90,625,000	00	
Loan of 1938-58, 3 per cent.....	49,200,000	00	49,200,000	00	
Loan of 1939-58, 3 per cent.....	39,000,000	00	39,000,000	00	
Loan of 1940-45, 2 per cent.....	105,000,000	00	105,000,000	00	
First War Loan, 1940-1948-52, 3 1/2 per cent.....	250,750,000	00	250,750,000	00	
Second War Loan, 1940-52, 3 per cent.....	324,945,700	00	324,945,700	00	
2 1/2 Year Notes, 1941-43, 1 1/2 per cent.....			250,000,000	00	-250,000,000 00
One Year Notes, 1942-43, 1 per cent.....			250,000,000	00	-250,000,000 00
Three Year Notes, 1941-44, 1 1/2 per cent.....	200,000,000	00	200,000,000	00	
Victory Loan, 1941-46, 2 per cent.....	193,280,000	00	193,286,000	00	
Victory Loan, 1941-51, 3 per cent.....	649,989,592	50	649,989,592	50	
Two Year Notes, 1942-44, 1 1/2 per cent.....	100,000,000	00	100,000,000	00	
Second Victory Loan, 1942-44, 1 1/2 per cent.....	150,000,000	00	150,000,000	00	
Second Victory Loan, 1942-48, 2 1/2 per cent.....	269,879,000	00	269,879,000	00	
Second Victory Loan, 1942-54, 3 per cent.....	676,355,489	00	676,355,489	00	
Third Victory Loan, 1942-46, 1 1/2 per cent.....	144,253,000	00	144,253,000	00	
Third Victory Loan, 1942-56, 3 per cent.....	855,607,410	50	855,607,410	50	
War Savings Certificates, 1940.....	232,957,190	30	186,953,281	81	+46,003,908 49
War Savings Stamps, 1940.....	7,232,271	25	5,852,747	25	+1,379,524 00
Non-interest Bearing Certificates.....	10,044,525	27	9,052,002	14	+992,523 13
Treasury Bills, various discount rates.....	360,000,000	00	300,000,000	00	+60,000,000 00
Deposit Certificates, 0.75 per cent.....	790,000,000	00	820,000,000	00	-30,000,000 00
One Year Notes, 1943-44, 1 per cent.....	250,000,000	00			+250,000,000 00
Two Year Notes, 1943-45, 1 1/2 per cent.....	450,000,000	00			+450,000,000 00
Fourth Victory Loan, 1943-46, 1 1/2 per cent.....	197,455,000	00			+197,455,000 00
Fourth Victory Loan, 1943-57, 3 per cent.....	1,111,261,650	00			+1,111,261,650 00
Fifth Victory Loan, 1943-47, 1 1/2 per cent.....	373,259,000	00			+373,259,000 00
Fifth Victory Loan, 1943-59, 3 per cent.....	1,197,324,750	00			+1,197,324,750 00
Refundable portion of personal income tax and excess profits tax (estimated).....	10,366,444,849	67	7,464,106,094	05	+2,902,338,755 62
	224,981,041	02	70,000,000	00	+154,981,041 02
Payable in London—	10,591,425,890	69	7,534,106,094	05	+3,057,319,796 64
Loan of 1897, 2 1/2 per cent, due Oct. 1, 1947 (vested).....	172,030	01	258,193	70	-86,163 69
Loan of 1920-55, 3 1/2 per cent (vested).....	5,092,478	51	5,167,097	16	-74,618 65
Loan of 1953-58, 4 per cent (vested).....	3,435,063	63	3,531,064	67	-96,001 04
Loan of 1958-63, 3 1/2 per cent (vested).....	3,705,478	17	3,768,665	38	-63,187 21
	12,405,650	32	12,725,620	91	-319,970 59
Payable in New York—					
Loan of 1930-60, 4 per cent.....	100,000,000	00	100,000,000	00	
Loan of 1935-45, 2 1/2 per cent (called).....			76,000,000	00	-76,000,000 00
Loan of 1936-61, 3 1/2 per cent.....	48,000,000	00	48,000,000	00	
Loan of 1937-44, 2 1/2 per cent (called).....			30,000,000	00	-30,000,000 00
Loan of 1937-67, 3 per cent.....	55,000,000	00	55,000,000	00	
Loan of 1938-68, 3 per cent.....	40,000,000	00	40,000,000	00	
Loan of 1943-48, 2 1/2 per cent.....	30,000,000	00	30,000,000	00	
Loan of 1943-53, 3 per cent.....	30,000,000	00	30,000,000	00	
Loan of 1943-58, 3 per cent.....	30,000,000	00	30,000,000	00	
	333,000,000	00	439,000,000	00	-106,000,000 00
	10,936,831,541	01	7,985,831,714	96	+2,950,999,826 05

SCHEDULES TO BALANCE SHEET—Continued

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1944				
		Held by the Public	Held by the Canadian National Railways Securities Trust			
	\$	cts.	\$	cts.	\$	cts.
Schedule "V"						
GUARANTEED SECURITIES—						
Railway Securities Guaranteed as to principal and interest—						
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,925,387 0 0	9,359,996	72	1,196,226	66		
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586 19 9	7,896,590	00	5,645,219	48		
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000 0 0	35,770,000	00	4,030,480	87	1,540,003	13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260 5 6	3,150,000	00	551,505	27		
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000 0 0	68,040,000	00	26,465,130	00	33,048,000	00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561 12 10	3,569,999	98			3,569,998	88
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000 0 0	15,940,800	00	7,999,074	00	7,499,952	00
8. Canadian Northern Ry. Co., 6½ per cent bonds due 1946	25,000,000	00	23,754,000	00		
9. Canadian National Ry. Co., 5 per cent bonds due 1954	50,000,000	00	50,000,000	00		
10. Canadian National Ry. Co., 4½ per cent gold bonds due 1957	65,000,000	00	64,136,000	00		
11. Canadian National Ry. Co., 5 per cent gold bonds due July 1, 1963	60,000,000	00	56,684,000	00		
12. Canadian National Ry. Co., 5 per cent gold bonds due October 1, 1963	60,000,000	00	57,728,500	00		
13. Canadian National Ry. Co., 5 per cent gold bonds due 1970	18,000,000	00	17,338,000	00		
14. Canadian National Ry. Co., 4½ per cent gold bonds due 1955	50,000,000	00	48,563,000	00		
15. Canadian National Ry. Co., 4½ per cent gold bonds due 1956	70,000,000	00	67,368,000	00		
16. Canadian National Ry. Co., 4½ per cent gold bonds due 1951	50,000,000	00	48,022,000	00		
17. Canadian National Ry. Co., 3 per cent bonds due 1950	20,500,000	00	20,500,000	00		
18. Canadian National Ry. Co., 3 per cent bonds due 1944	35,000,000	00	35,000,000	00		
19. Canadian National Ry. Co., 3 per cent bonds due 1953	25,000,000	00	25,000,000	00		
20. Canadian National Ry. Co., 3 per cent bonds due 1952	20,000,000	00	20,000,000	00		
21. Canadian National Ry. Co., 3 per cent bonds due 1950	30,000,000	00	30,000,000	00		
22. Canadian National Ry. Co., 2½ per cent bonds due 1946	15,000,000	00	15,000,000	00		
23. Canadian National Ry. Co., 3 per cent bonds due 1959	35,000,000	00	35,000,000	00		
	772,227,386	70	659,921,136	28	45,657,951	99
Railway Securities Guaranteed as to interest only—						
24. Grand Trunk Ry. Acquisition Guarantees—						
Grand Trunk 5 per cent perp. deb. stock £4,270,375 0 0	20,782,491	67	1,538,494	47		
Great Western 5 per cent perp. deb. stock £2,723,080 0 0	13,252,322	67	991,388	67		
Grand Trunk 4 per cent perp. deb. stock £24,624,455 0 0	119,839,014	33	6,548,114	60		
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215 0 0	1,499,979	67	38,529	40		
	155,373,808	34	9,116,527	14		
Other Securities Guaranteed as to principal and interest—						
25. Harbour Commissioners of Montreal, Jacques Cartier Bridge 5 per cent bonds due 1969	19,500,000	00	19,000,000	00		
26. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955	10,000,000	00	9,400,000	00		
27. Saint John Harbour Commissioners—						
(a) Bonded indebtedness of the City of Saint John assumed by Commission	1,467,164	96	637,729	31		
(b) Debentures of the Commission issued to City of Saint John—5 per cent due Aug. 1, 1952	667,953	04	667,953	04		
28. New Westminster Harbour Commissioners 4½ per cent deb. due 1948	700,000	00	700,000	00		
	32,335,118	00	30,405,682	35		

SCHEDULES TO BALANCE SHEET—Concluded

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1944	
		Held by the Public	Held by the Canadian National Railways Securities Trust
Schedule "V"—concluded	\$ cts.	\$ cts.	\$ cts.
Other Guarantees—			
29. Bank Advances, re Province of Manitoba Savings Office.....	(1) 12,442,400 00	5,635,771 84	
30. Province of British Columbia Treasury Bill.....	626,533 75	626,533 75	
31. Province of Manitoba Treasury Bill.....	4,805,722 62	4,805,722 62	
32. Deposits maintained by the chartered banks in Bank of Canada	Unstated	359,158,155 35	
33. Loans made by approved lending institutions under National Housing Act.....	Unstated	Indeterminate	
34. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act.....	(1) 7,500,000 00	811,652 26	
35. Loans made by approved lending institutions under the Home Extension Plan.....	300,000 00	15,971 29	
36. Bank Advances, re Canadian Wheat Board—			
Wheat.....	100,000,000 00	21,622,710 15	
Oats and Barley.....	10,000,000 00		
Flax.....	30,000,000 00	15,009,426 78	
Rapeseed and sunflower seed.....	1,500,000 00	214,783 29	
Soybeans.....	500,000 00		
37. Bank Loans guaranteed under the Seed Grain Loans Guarantee Act, 1938.....	14,500,000 00		
38. Bank Advances, re Government War Contracts..			
Dept. of Munitions and Supply.....	(1) 8,378,400 00	4,744,744 00	
39. Bank Overdrafts—Government War Contracts—			
Dept. of Munitions and Supply (Closed out monthly).....	190,985,000 00		
40. Guarantee under Dominion-Provincial Taxation Agreements of Provincial receipts from gasoline taxes at amounts received in fiscal years ending nearest December 31, 1940.....	Unstated	Indeterminate	
41. Bank Advances, re coal, coke or briquette purchases—			
Commodity Prices Stabilization Corporation.....	(1) 5,500,000 00	51,518 71	
42. Bank Advances, re production of logs or lumber—			
Commodity Prices Stabilization Corporation.....	Unstated	174,153 46	

(1) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired on March 31, 1944, accordingly, the amount authorized at that date is the same as the amount outstanding.

(2) Details of these guarantees will be found on page K-54

NOTE:—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in foreign currencies are converted at par of exchange.

Fiscal Year ended March 31st	Ordinary Expendi- tures	Capital Expenditures Gross	War Expendi- tures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	363,237,477 85	25,726,719 67				
1931.....	386,584,863 05	28,710,691 69		4,431,655 07		4,431,655 07
1932.....	372,101,317 56	17,165,942 74		38,295,515 00	10,908,428 91	49,203,943 91
1933.....	354,643,200 93	9,048,929 01		36,720,935 02	1,811,471 82	38,532,406 84
1934.....	351,771,160 55	6,580,084, 68		35,898,311 50		35,898,311 50
1935.....	359,700,908 67	7,107,416 50		60,659,855 74		60,659,855 74
1936.....	372,539,149 07	6,544,153 61		79,416,255 95	22,631,028 69	102,047,284 64
1937.....	387,112,072 34	3,491,543 84		78,003,701,77		78,003,701 77
1938.....	414,891,410 41	4,430,151 97		68,534,364 08		68,534,364 08
1939.....	413,032,202 44	5,424,276 45		46,895,406 89	25,000,000 00	71,895,406 89
1940.....	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941.....	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942.....	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943.....	561,251,063 00	3,275,685 04	3,724,248,890.27	5,013,305 23	26,274,573 16	31,287,878 39
1944.....	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770,36	37,496,307 03

NOTE.—The above table is based on the classification of accounts for the fiscal year 1935-36. In that year the following expenditures formerly classified as Special Expenditures were charged to Ordinary Expenditures: Cost of Loan Flotations, Adjustment of War Claims, Expenditures under Railway Grade Crossing Act, Government contribution to Superannuation Fund and payment required to maintain reserve in Government Annuities Fund. A new category of expenditures entitled Government Owned Enterprises was also set up to include operating deficits of and non-active advances to Government Enterprises operated as separate corporations. To enable comparisons to be made on a comparable basis with earlier years, appropriate adjustments have been made, for the purpose of this table, in the figures shown under the various headings beginning with the fiscal year 1929-30.

It will be noted that total disbursements include non-active loans and write-down of assets, in addition to all other expenditures.

† Includes \$25,000,000 as reserve against possible losses on assets.

Government Owned Enterprises				Other Charges		Total Disbursements
Losses charged to Consolidated Fund	Loans and Advances Non-active	Write-down of Assets	Total	Write-down of Assets chargeable to Consolidated Deficit Account	Non-active Accounts	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180,30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,360,940 04
58,955,388 41	2,095,772 66	.....	61,051,161,07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	682,473 40	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	†29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	†27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	†29,670,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	†25,586,824 36	37,837,580 54	5,322,253,505 27

PUBLIC ACCOUNTS: PART I

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Deficit Account		Expenditure chargeable to Capital		Railway Subsidies		War and Demobilization		Other Charges		Total Disbursements (1)	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1868	13,486,092	96	548,437	58					37,157	98	14,071,688	32
1869	14,038,084	00	440,418	40					429,663	24	14,908,165	64
1870	14,345,509	58	3,515,116	18					18,016,613	94	18,016,613	94
1871	15,623,081	72	3,670,396	51					19,293,478	23	19,293,478	23
1872	17,589,468	82	7,853,049	79					25,665,974	74	25,665,974	74
1873	19,174,647	92	19,859,441	17					223,456	13	39,039,807	57
1874	23,316,316	75	10,177,740	06					5,718	48	33,498,075	71
1875	23,713,071	04	6,922,742	53					4,018	90	32,888,910	54
1876	24,488,372	11	7,154,007	94					2,253,097	17	31,958,144	45
1877	23,519,301	77	7,599,709	55					1,388,984	38	32,507,995	70
1878	23,503,158	25	6,657,200	38					385,412	99	30,545,771	60
1879	24,455,381	56	5,648,331	66					676,225	30	30,779,938	52
1880	24,850,134	45	8,241,173	98					949,947	68	34,041,756	11
1881	25,502,554	42	8,176,316	50					117,771	74	33,796,642	66
1882	27,067,103	58	7,405,637	06					201,884	75	34,674,625	39
1883	28,730,157	45	14,147,359	76					21,368	75	42,898,885	96
1884	31,167,706	25	23,977,702	44	208,600	00			2,567,452	84	57,860,861	53
1885	35,037,090	12	13,220,185	35	403,245	00			502,587	06	61,837,508	52
1886	39,011,612	26	9,589,734	19	2,701,249	00			10,534,973	07	61,837,508	52
1887	35,657,680	16	4,439,938	72	1,406,533	00			155,623	07	41,504,151	88
1888	36,718,494	70	7,162,964	26	1,027,041	92			1,333,327	81	45,064,124	04
1889	36,917,834	70	4,420,613	06	846,721	53			44,946	56	43,518,198	06
1890	35,994,031	47	4,053,158	98	1,678,195	72			385,412	99	41,770,332	73
1891	36,343,567	96	3,115,860	04	1,265,705	87			68,074	32	40,793,208	19
1892	36,765,894	18	2,164,456	78	1,248,215	93			2,093,569	43	42,272,136	32
1893	36,814,032	90	3,088,317	60	811,394	07			139,963	34	43,085,233	89
1894	37,585,025	52	3,862,909	67	1,220,885	10			390,353	60	43,085,233	89
1895	38,132,005	05	3,030,490	40	1,310,549	10			399,293	89	42,872,338	44
1896	36,949,142	03	3,781,311	21	3,228,745	49			137,185	19	44,096,383	92
1897	38,349,759	84	3,523,160	23	416,955	30			682,880	52	42,972,755	89
1898	38,832,525	70	4,143,503	39	1,414,934	78			943,317	19	45,334,281	06
1899	41,903,500	54	5,936,342	94	3,201,220	05			541,623	74	51,542,635	29
1900	42,975,279	51	7,468,843	24	725,720	35			1,547,823	74	52,717,466	84
1901	46,866,367	84	7,695,488	34	2,512,328	86			908,681	42	57,982,866	46
1902	50,759,391	97	10,078,638	06	2,093,939	00			1,038,830	83	63,970,799	86
1903	51,691,902	76	7,052,724	58	1,463,222	34			1,338,722	13	61,746,571	81
1904	55,612,832	70	7,881,718	54	2,046,878	45			6,713,617	94	72,255,047	63
1905	63,319,682	86	11,933,491	91	1,275,629	53			2,275,834	67	78,804,138	77
1906	67,240,640	95	11,913,371	11	1,637,574	37			2,485,555	29	83,277,641	72
1907, 9 months	51,542,161	09	11,329,143	82	1,334,880	30			1,581,944	36	65,778,138	67
1908	76,041,551	59	30,429,900	85	2,037,629	30			3,469,692	12	112,578,679	87
1909	84,004,232	38	42,593,166	97	1,785,887	59			4,998,232	55	133,441,524	29
1910	79,411,747	12	29,755,353	38	2,048,097	05			4,179,576	15	115,395,773	70
1911	87,774,198	32	30,852,963	38	1,284,892	04			2,949,196	72	122,861,250	46
1912	98,161,440	77	30,939,575	95	850,400	25			7,181,665	23	137,142,082	20
1913	112,059,537	41	27,206,046	13	4,935,507	35			255,786	93	144,456,877	82
1914	127,384,472	90	37,180,175	93	19,036,336	77			2,640,161	94	186,241,047	63
1915	135,323,206	54	41,447,320	03	5,191,507	48	60,750,476	01	5,186,016	27	248,098,526	33
1916	130,350,726	90	38,566,950	50	1,400,171	42	106,197,755	47	3,186,898	20	239,702,502	49
1917	118,399,343	23	26,880,031	51	959,583	88	206,488,814	63	15,275,345	03	408,303,118	28
1918	178,284,312	83	43,111,993	63	720,404	75	343,836,801	98	10,706,786	72	576,600,209	91
1919	212,781,282	98	25,031,266	30	33,805,32		446,519,439	48	-7,283,581	61	697,042,212	47
1920	303,843,929	90	69,301,877	83	334,545	55	346,612,954	56	19,995,313	04	740,088,920	88
1921	361,118,145	21	40,012,807	22			16,997,543	99	492,046	08	816,620,544	48
1922	347,560,690	63	16,295,332	55			1,544,249	66	301,518	01	665,701,790	52
1923	552,295,752	09	9,807,124	24			4,404,759	76	4,042,930	53	550,608,546	73
1924	324,813,189	75	10,861,277	09			446,082	79	7,902,758	94	344,021,786	75
1925	318,891,901	25	16,550,510	77			506,931	27	3,953,432	65	339,902,775	94
1926	320,660,479	14	16,798,548	92			191,392	79	6,330,092	09	343,980,517	17
1927	319,548,172	59	19,558,702	63			64,485	08	7,814,976	87	346,986,337	17
1928	336,167,960	98	20,635,647	85			1,656,011	00	1,705,311	47	360,164,931	30
1929	350,952,924	03	22,809,275	13			-669,399	06	2,067,153	06	375,159,953	16
1930	357,779,794	07	22,561,144	01			59,701	97	9,744,020	57	390,144,660	62
1931	389,568,288	70	28,222,318	11			61,889	10	16,678,958	94	434,321,454	55
1932	375,403,344	12	16,979,788	24			75,470	81	55,834,662	84	447,843,266	01
1933	368,528,270	12	8,548,134	01			51,499	06	96,732,785	94	465,860,709	76
1934	356,618,346	22	6,190,392	89			47,571	35	101,086,262	21	454,872,712	66
1935	354,368,220	40	7,027,007	61			54,137	96	114,815,071	82	476,264,437	79
	8,354,654,631	85	1,029,336,918	66	76,115,221	09	1,695,958,509	66	548,084,968	21	11,704,150,309	47

NOTE.—(1) Total disbursements as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included to 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

For subsequent years see table on pages 30 and 31.

Fiscal Year ended March 31 (1)	Ordinary Revenues		Special Receipts and Credits		Total Revenues		Difference between Revenues and Expenditures		Consolidated Fund			
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Surplus	Deficit		
									\$	cts.		
									\$	cts.		
1868	13,687,928	49			13,687,928	49	383,760	03	201,835	53		
1869	14,379,174	52			14,379,174	52	528,991	12	341,090	52		
1870	15,512,225	65	27,431	71	15,539,657	36	2,476,956	58	1,166,716	07		
1871	19,335,560	81	39,475	98	19,375,036	79	81,558	56	3,712,479	09		
1872	20,714,813	68			20,714,813	68	4,951,161	06	3,125,344	86		
1873	20,813,469	45	157,121	90	20,970,591	35	18,069,216	22	1,638,821	53		
1874	24,205,092	54	302,560	39	24,507,652	93	8,990,422	78	888,775	79		
1875	24,648,715	04	1,008	58	24,649,723	62	8,239,186	92	935,044	00		
1876	22,587,587	05	4,408	22	22,592,055	27	9,366,089	18		1,900,785	06	
1877	22,059,274	11	868,486	44	22,927,760	55	9,580,235	15		1,460,027	66	
1878	22,375,011	88	31,245	49	22,406,257	37	8,139,514	23		1,128,146	37	
1879	22,517,382	14	4,503,142	76	27,020,524	90	3,759,413	62		1,937,999	42	
1880	23,307,406	69	57,140	21	23,364,546	90	10,677,209	21		1,543,227	76	
1881	29,635,297	54			29,635,297	54	4,161,345	12	4,132,743	12		
1882	33,383,455	52	1,799,093	69	35,182,549	21	507,923	82	6,316,351	94		
1883	35,794,649	80	1,009,019	15	36,803,668	95	6,095,217	01	7,064,492	35		
1884	31,861,961	73	953,264	00	32,815,225	73	25,045,635	80	754,255	48		
1885	32,797,001	22	557,039	59	33,354,040	81	15,809,036	72		2,240,058	90	
1886	33,177,040	39	302,842	41	33,479,882	80	28,357,685	72		5,834,571	87	
1887	35,754,993	25	537	66	35,755,530	91	5,748,620	97	97,313	09		
1888	35,908,463	53			35,908,463	53	9,155,660	51		810,031	26	
1889	38,782,870	23			38,782,870	23	4,735,327	83	1,865,035	47		
1890	39,879,925	41			39,879,925	41	1,890,407	32	3,885,893	94		
1891	38,579,310	88			38,579,310	88	2,213,897	31	2,235,742	92		
1892	36,921,871	60			36,921,871	60	5,350,264	72	155,977	42		
1893	38,168,608	85	40,000	00	38,208,608	85	2,645,119	06	1,354,555	95		
1894	36,374,693	07	190	14	36,374,883	21	6,633,350	68		1,210,332	45	
1895	33,978,129	47			33,978,129	47	8,894,208	97		4,153,875	58	
1896	36,618,590	72			36,618,590	72	7,477,793	20		330,551	31	
1897	37,829,778	40			37,829,778	40	5,142,977	49		519,981	44	
1898	40,555,238	03	1,272	03	40,556,510	06	4,777,771	00	1,722,712	33		
1899	40,741,249	54	1,853	41	46,743,102	95	4,799,532	34	4,837,749	00		
1900	51,029,994	02	1,472	69	51,031,466	71	1,686,000	13	8,054,714	51		
1901	52,514,701	13	1,631	63	52,516,332	76	5,466,533	70	5,648,333	29		
1902	58,050,790	03	1,543	31	58,052,333	34	5,918,466	52	7,291,398	06		
1903	66,037,068	93	3,311,015	17	69,348,084	10	7,601,512	29	14,345,166	17		
1904	70,669,816	82	9,434	67	70,679,251	49	1,575,796	14	15,056,984	12		
1905	71,182,772	67	3,299	83	71,186,072	50	7,618,066	27	7,863,089	81		
1906	80,139,360	07	2,033	76	80,141,393	83	3,136,247	89	12,598,719	12		
1907, 9 mos.	67,969,328	29	2,781	36	67,972,109	65	2,193,971	08	16,427,167	20		
1908	96,054,505	81	910	91	96,055,416	72	16,523,263	15	19,413,054	22		
1909	85,093,404	35	456,175	41	85,549,579	76	47,891,944	53	1,029,171	97		
1910	101,503,710	93	112,764	65	101,616,475	58	13,779,298	12	22,091,963	81		
1911	117,780,409	78	103,918	58	117,884,328	36	4,976,922	10	30,066,211	46		
1912	136,108,217	36			136,108,217	36	1,033,864	84	37,946,776	50		
1913	168,689,903	45	524	04	168,690,427	49	24,233,549	67	56,630,366	04		
1914	163,174,394	56			163,174,394	56	23,066,653	07	35,789,921	57		
1915	133,073,481	73			133,073,481	73	115,025,044	60		2,449,724	81	
1916	172,147,838	27	1,555	30	172,149,393	57	167,553,108	92	41,797,111	37		
1917	232,701,294	00			232,701,294	00	265,501,824	28	84,101,950	77		
1918	260,778,952	55			260,778,952	55	315,881,257	36	82,494,639	72		
1919	312,946,747	18			312,946,747	18	384,095,465	29	80,215,464	20		
1920	349,746,334	70			349,746,334	70	390,342,586	18	45,902,404	80		
1921	434,386,536	60	1,905,647	81	436,292,184	41	17,671,639	93	73,268,391	39		
1922	381,952,386	99	319,184	45	382,271,571	44	16,569,780	59	34,391,696	36		
1923	394,614,900	00	8,479,310	30	403,094,210	30	52,485,663	58	62,321,167	91		
1924	396,837,682	22	9,743,635	74	406,581,317	96	62,559,531	21	72,024,492	47		
1925	346,834,479	25	4,680,913	18	351,515,392	43	11,612,616	49	27,942,578	00		
1926	350,745,505	58	2,147,503	48	382,893,009	06	38,912,496	12	60,085,026	44		
1927	398,095,776	38	1,756,704	02	400,452,480	40	53,466,143	23	79,147,603	79		
1928	422,717,982	68	6,924,594	51	429,642,577	19	69,477,645	89	86,550,021	70		
1929	455,463,873	74	4,687,007	24	460,151,480	98	81,991,527	82	104,510,949	71		
1930	441,411,806	18	4,505,185	64	445,916,991	82	55,772,331	20	83,632,012	11		
1931	549,587,298	67	6,573,577	35	556,160,876	05	78,360,578	80		39,970,990	03	
1932	529,709,056	28	7,012,248	53	536,721,304	81	111,121,961	20		45,694,287	84	
1933	506,636,990	11	4,489,339	09	511,126,329	20	152,734,380	56		51,891,280	01	
1934	524,062,000	11	409,270	75	524,471,270	86	130,401,441	80		22,586,546	11	
1935	558,474,700	30	3,397,168	80	561,871,929	10	114,392,508	69	4,106,539	90		
	9,528,410,832	95	81,698,145	99	9,610,108,978	94	2,094,041,330	53	1,359,418,618	98	185,662,417	88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
For subsequent years see table on page 34.

PUBLIC ACCOUNTS: PART I

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Disbursements
			Refunds on Capital Account	Non-active Accounts		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	441,374,124 43	4,505,185 64	3,165,575 66	3,062,243 25	453,007,128 98	+ 47,740,746 36
1931.....	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932.....	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933.....	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934.....	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935.....	358,474,911 01	3,397,168 80	80,408,89	21,274 94	361,973,763 64	116,132,817 60
1936.....	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937.....	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938.....	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939.....	498,016,706 40	1,255,962 02	40,785 33	2,857,890 17	502,171,353 92	50,891,744 23
1940.....	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941.....	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942.....	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943.....	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944.....	2,570,094,423 99	193,636,613 89	93,305 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1867	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870	115,993,706 76	37,783,904 31	78,209,742 45	2,350,422 25	
1871	115,492,682 76	37,786,165 11	77,706,517 65		503,224 80
1872	122,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873	129,743,432 19	29,894,970 55	99,848,461 64	17,661,389 60	
1874	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878	174,957,268 96	34,595,199 05	140,362,069 91	7,126,760 88	
1879	179,483,871 21	36,493,683 85	142,990,187 36	2,628,117 45	
1880	194,634,440 68	42,182,852 07	152,451,588 61	9,461,401 25	
1881	199,861,537 51	44,465,757 11	155,395,780 40	2,944,191 79	
1882	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883	202,159,104 30	43,692,389 84	158,466,714 46	4,805,063 68	
1884	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885	264,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886	273,164,341 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890	286,112,295 10	48,579,083 33	237,533,211 77	3,170 12	
1891	289,899,229 62	52,090,199 11	237,809,030 51	275,818 74	
1892	295,333,274 10	54,201,839 66	241,131,434 44	3,322,403 93	
1893	300,054,524 74	58,373,485 13	241,681,039 61	549,605 17	
1894	308,348,023 96	62,164,994 48	246,183,029 48	4,501,989 87	
1895	318,048,754 87	64,973,827 78	253,074,927 09	6,891,897 61	
1896	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 69	
1898	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900	346,206,979 92	80,713,173 03	265,493,806 89		779,639 71
1901	354,732,432 52	86,252,428 83	268,480,003 69	2,986,196 80	
1902	366,358,476 99	94,529,386 97	271,829,089 62	3,340,085 93	
1903	361,344,098 37	99,737,109 50	261,606,988 87		10,222,100 75
1904	364,962,512 17	104,094,793 67	260,867,718 60		739,270 27
1905	377,678,579 80	111,454,413 20	266,224,166 60	5,356,448 00	
1906	392,269,680 39	125,226,702 64	267,042,977 75	818,811 15	
1907, 9 mo.	379,966,826 09	116,294,966 13	263,671,859 96		3,371,117 79
1908	408,207,158 25	130,246,298 41	277,960,859 84	14,288,999 88	
1909	478,535,427 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910	470,663,045 99	134,394,499 66	336,268,546 33	12,338,267 16	
1911	474,941,487 42	134,899,435 39	340,042,052 03	3,773,505 70	
1912	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916	836,987,802 42	321,831,631 40	515,156,171 02	165,780,087 81	
1917	1,382,003,267 69	502,816,969 89	879,186,297 80	264,030,126 78	
1918	1,863,335,898 89	671,451,836 39	1,191,884,062 50	312,697,764 70	
1919	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	382,646,999 94	
1920	3,041,529,586 01	792,660,963 12	2,248,868,623 79	674,337,591 35	
1921	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922	2,902,347,138 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926	2,768,779,184 55	379,048,085 13	2,389,731,099 42		27,706,586 17
1927	2,726,298,717 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928	2,677,137,242 92	380,287,010 00	2,296,850,232 92		50,984,137 17
1929	2,647,033,973 32	421,529,268 22	2,225,504,705 10		71,345,527 82
1930	2,544,586,410 96	366,822,452 25	2,177,763,958 71		47,740,746 30
1931	2,610,265,698 36	348,653,761 81	2,261,611,936 55	83,847,977 84	
1932	2,831,743,562 69	455,897,390 41	2,375,846,172 28	114,234,235 73	
1933	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,817 60	
1936	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,681 54	
1938	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940	4,028,728,605 80	757,468,958 46	3,271,259,647 34	118,700,332 86	
1941	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	
1943	9,228,252,012 03	3,045,402,910 93	6,182,849,101 10	2,137,627,940 30	
1944	12,359,123,230 16	3,619,038,337 19	8,740,084,892 97	2,557,235,791 87	
				9,059,187,712 29	319,102,819 32

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

COMPARATIVE STATEMENT OF RECEIPTS FROM WAR TAX REVENUES

Fiscal Year ended March 31	Tax on Bank Note Circulation	Trust and Loan Companies	Insurance Companies	Business Profits	Income Tax	Sales Tax, Tax on Cheques, Transportation Tax, etc.	Excess Profits Tax	Total War Tax Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.
1915	1,300,446 80	324,249 91	459,247 07	12,506,516 72	98,056 95	1,536,837 94	98,056 95	3,620,781 72
1916	1,114,023 30	202,415 48	419,698 83	21,271,083 57	2,059,583 81	2,059,583 81	2,059,583 81	16,302,238 14
1917	1,115,757 65	260,129 08	496,540 55	32,970,061 81	2,227,389 93	2,227,389 93	2,227,389 93	25,379,900 78
1918	1,099,704 44	323,340 02	546,113 86	32,970,061 81	9,349,719 80	11,888,508 40	11,888,508 40	56,177,508 33
1919	1,170,223 45	274,216 28	638,730 76	44,145,184 48	20,263,739 91	15,587,706 70	15,587,706 70	82,079,801 58
1920	1,257,533 70	293,801 94	807,667 12	40,841,401 25	46,381,824 31	78,803,099 18	78,803,099 18	168,385,327 50
1921	1,293,697 43	293,904 35	749,968 75	22,815,666 58	78,084,354 80	73,656,488 83	73,656,488 83	177,484,160 74
1922	1,244,437 14	312,391 39	852,328 12	13,031,461 80	59,711,538 37	106,432,718 08	106,432,718 08	181,634,874 90
1923	1,226,957 57	308,632 10	857,586 98	4,762,680 89	54,204,027 99	120,676,375 89	120,676,375 89	182,036,261 42
1924	1,217,753 85	315,314 88	867,901 96	2,704,427 37	56,248,042 82	85,810,717 42	85,810,717 42	147,164,158 30
1925	1,176,868 95	326,713 80	950,220 85	1,173,448 55	55,571,961 57	98,097,105 81	98,097,105 81	157,296,319 53
1926	1,174,604 95	335,367 65	947,829 95	710,102 19	47,386,309 22	105,613,160 00	105,613,160 00	156,167,433 96
1927	1,224,644 46	345,429 85	999,003 34	956,031 44	56,571,047 39	90,222,931 32	90,222,931 32	150,319,057 80
1928	1,242,398 99	7,640 88	894,863 98	455,232 27	59,422,323 25	83,007,282 18	83,007,282 18	135,029,742 99
1929	1,408,419 60	5 77	74,415 87	173,300 45	69,020,726 23	63,094,143 14	63,094,143 14	135,029,742 99
1930	1,429,263 99		74,249 51	34,430 33	71,048,722 05	83,734,183 17	83,734,183 17	107,396,653 07
1931	1,390,120 57		74,249 51	3,000 00	62,094,696 80	82,191,575 94	82,191,575 94	122,266,053 07
1932	1,327,534 50		826,147 94	34 47	62,094,696 80	106,575,574 71	106,575,574 71	170,051,973 30
1933	1,358,545 68		774,639 39		68,808,065 51	112,192,069 58	112,192,069 58	181,118,714 68
1934	1,368,860 62		710,069 57		82,709,802 83	112,733,048 29	112,733,048 29	197,484,627 25
1935	1,300,832 89		700,837 24		102,365,241 75	152,473,422 30	152,473,422 30	256,822,921 51
1936	1,206,858 74		856,820 42		120,365,531 48	180,818,767 47	180,818,767 47	303,157,978 13
1937	1,017,776 19		891,538 82		142,028,137 69	161,710,571 63	161,710,571 63	302,651,492 53
1938	948,966 51		925,935 63		134,448,565 89	166,027,944 50	166,027,944 50	302,651,492 53
1939	898,326 33		971,365 82		248,143,021 61	294,167,031 50	294,167,031 50	558,175,011 80
1940	780,482 59	158 71	1,148,207 01		510,243,016 49	483,425,105 53	483,425,105 53	1,100,771,315 34
1941	664,653 63		10,893,465 15		860,188,072 02	488,719,425 05	488,719,425 05	1,795,039,892 63
1942	457,639 00		6,480,701 55		1,036,757,033 25	638,619,292 01	638,619,292 01	2,111,032,508 08
1943								
1944								

APPENDICES

APPENDIX No. 1

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS AND DEPOSIT CERTIFICATES, OF CANADA ON
MARCH 31, 1944, AND THE ANNUAL INTEREST PAYABLE THEREON

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges	
				\$	cts.	\$	cts.
1944—April 15	One Year Notes.....	1	Canada	250,000,000 00		2,500,000 00	
April 15	Two Year Notes.....	1½	Canada	100,000,000 00		1,500,000 00	
June 1	Loan of 1938.....	2	Canada	90,625,000 00		1,812,500 00	
July 1	Debentures—School Lands.....	4	Canada	33,293,470 85		1,331,738 83	
Sept. 1	Second Victory Loan, 1942.....	1½	Canada	150,000,000 00		2,250,000 00	
Oct. 15	Refunding Loan, 1924.....	4½	Canada	50,000,000 00		2,250,000 00	
Oct. 16	Three Year Notes.....	1½	Canada	200,000,000 00		3,000,000 00	
Nov. 15	Refunding Loan, 1937.....	2½	Canada	20,000,000 00		500,000 00	
1945—Mar. 1	Loan of 1940.....	2	Canada	105,000,000 00		2,100,000 00	
July 2	Two Year Notes.....	1½	Canada	450,000,000 00		6,750,000 00	
1946—Feb. 1	Refunding Loan, 1926.....	4½	Canada	45,000,000 00		2,025,000 00	
May 1	Third Victory Loan, 1942.....	1½	Canada	144,253,000 00		2,524,427 50	
Nov. 1	Fourth Victory Loan, 1943.....	1½	Canada	197,455,000 00		3,455,412 50	
Dec. 15	Victory Loan, 1941.....	2	Canada	193,286,000 00		3,865,720 00	
1947—May 1	Fifth Victory Loan, 1943.....	1½	Canada	373,259,000 00		6,532,032 50	
Oct. 1	Loan of 1897.....	2½	London	172,030 01		4,300 75	
(u) 1948—Jan. 15	Loan of 1943.....	2½	New York	30,000,000 00		750,000 00	
(2) Oct. 1	First War Loan, 1940.....	3½	Canada	50,000,000 00		1,625,000 00	
(3) Feb. 1	Second Victory Loan, 1942.....	2½	Canada	269,879,000 00		6,072,277 50	
(4) 1949—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000 00		1,625,000 00	
(4) June 1	Conversion Loan, 1937.....	3½	Canada	33,500,000 00		1,088,750 00	
(5) Oct. 15	Refunding Loan, 1934.....	3½	Canada	138,322,000 00		4,841,200 00	
(3) 1950—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000 00		1,625,000 00	
(6) 1951—Feb. 1	First War Loan, 1940.....	3½	Canada	50,250,000 00		1,625,000 00	
(7) June 15	Victory Loan, 1941.....	3	Canada	649,969,592 50		19,306,027 50	
(8) Nov. 15	Refunding Loan, 1937.....	3½	Canada	60,000,000 00		1,950,000 00	
(9) 1952—Feb. 1	First War Loan, 1940.....	3½	Canada	50,500,000 00		1,625,000 00	
(10) Oct. 1	Second War Loan, 1940.....	3	Canada	324,945,700 00		9,748,371 00	
(11) Oct. 15	Loan of 1932.....	4	Canada	56,191,000 00		2,247,640 00	
(12) 1953—Jan. 15	Loan of 1943.....	3	New York	30,000,000 00		900,000 00	
(13) 1954—Mar. 1	Second Victory Loan, 1942.....	3	Canada	676,355,489 00		20,089,767 00	
(b) 1955—May 1	Loan of 1934.....	3½	London	5,092,478 51		165,505 55	
(14) June 1	Loan of 1935, dated June 1.....	3	Canada	40,000,000 00		1,200,000 00	
(14) June 1	Loan of 1935, dated Nov. 15.....	3	Canada	55,000,000 00		1,650,000 00	
(15) 1956—Nov. 1	Conversion Loan, 1931.....	4½	Canada	43,125,700 00		1,940,656 50	
(16) Nov. 1	Third Victory Loan, 1942.....	3	Canada	855,607,410 50		25,414,081 50	
(17) 1957—May 1	Fourth Victory Loan, 1943.....	3	Canada	1,111,261,650 00		33,357,849 50	
(18) Nov. 1	Conversion Loan, 1931.....	4½	Canada	37,523,200 00		1,688,544 00	
(19) 1958—Jan. 15	Loan of 1943.....	3	New York	30,000,000 00		900,000 00	
(20) June 1	Loan of 1938-39.....	3	Canada	88,200,000 00		2,646,000 00	
(b) Sept. 1	Loan of 1933.....	4	London	3,435,663 63		137,420 55	
(21) Nov. 1	Conversion Loan, 1931.....	4½	Canada	276,687,600 00		12,450,942 00	
(22) 1959—Jan. 1	Fifth Victory Loan, 1943.....	3	Canada	1,197,324,750 00		35,919,742 50	
(23) Nov. 1	Conversion Loan, 1931.....	4½	Canada	289,693,300 00		13,036,194 50	
(24) 1960—Oct. 1	Loan of 1930.....	4	New York	100,000,000 00		4,000,000 00	
(25) 1961—Jan. 15	Loan of 1936.....	3½	New York	48,000,000 00		1,560,000 00	
(b) 1963—July 1	Loan of 1938.....	3½	London	3,705,478 17		120,428 04	
(26) 1966—June 1	Loan of 1936.....	3½	Canada	54,703,000 00		1,777,847 50	
(27) 1967—Jan. 15	Loan of 1937.....	3½	New York	55,000,000 00		1,650,000 00	
(28) 1968—Nov. 15	Loan of 1938.....	3	New York	40,000,000 00		1,200,000 00	
(29) Perpetual	Loan of 1936.....	3	Canada	55,000,000 00		1,650,000 00	
(30) 1945—June 15	Non-interest Bearing Certificates.....		Canada	7,738,617 38			
(30) 1947—June 15	Non-interest Bearing Certificates.....		Canada	2,305,907 89			
(31)	War Savings Certificates.....	3	Canada	232,957,190 30		6,988,715 71	
	War Savings Stamps.....		Canada	7,232,271 25			
	Refundable portion of personal income tax and excess profits tax (estimated).....	2	Canada	224,981,041 02		4,499,620 82	
1944—April 14	Treasury Bills.....	.407	Canada	55,000,000 00		223,850 00	
April 28	Treasury Bills.....	.401	Canada	55,000,000 00		220,500 00	
May 12	Treasury Bills.....	.390	Canada	55,000,000 00		214,500 00	
June 2	Treasury Bills.....	.386	Canada	65,000,000 00		250,500 00	
June 16	Treasury Bills.....	.387	Canada	65,000,000 00		251,550 00	
June 30	Treasury Bills.....	.387	Canada	65,000,000 00		251,550 00	
April 4	Deposit Certificates.....	.75	Canada	70,000,000 00		525,000 00	
April 11	Deposit Certificates.....	.75	Canada	100,000,000 00		750,000 00	
April 18	Deposit Certificates.....	.75	Canada	105,000,000 00		787,500 00	
Aug. 29	Deposit Certificates.....	.75	Canada	57,100,000 00		428,250 00	
Sept. 5	Deposit Certificates.....	.75	Canada	88,920,000 00		666,900 00	
Sept. 12	Deposit Certificates.....	.75	Canada	128,980,000 00		967,350 00	
Sept. 19	Deposit Certificates.....	.75	Canada	110,000,000 00		825,000 00	
Sept. 26	Deposit Certificates.....	.75	Canada	130,000,000 00		975,000 00	
				10,936,831,541 01		278,791,743 75	

APPENDIX No. 1—Concluded

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS AND DEPOSIT CERTIFICATES OF CANADA ON MARCH 31, 1944,
AND THE ANNUAL INTEREST PAYABLE THEREON—Concluded

Date of Maturity	Description	Rate per cent	Where payable	Amount of loss outstanding	Annual interest charges
				\$ cts.	\$ cts.
	RECAPITULATION				
	Payable in Canada.....			10,591,425,890 69	267,404,082 86
	Payable in New York.....			333,000,000 00	10,960,000 00
	Payable in London.....			12,405,650 32	427,660 89
				10,936,831,541 01	278,791,743 75

- (a) This stock was vested by the Treasury of the United Kingdom in January, 1942, and is being purchased on presentation and cancelled.
- (b) This stock was vested by the Treasury of the United Kingdom in August, 1941, and is being purchased on presentation and cancelled.
- (1) Subject to redemption in whole or in part on October 16, 1943, or at any time thereafter on 30 days' notice.
- (2) Subject to redemption as a whole on or after January 15, 1947 on 30 days' notice.
- (3) Drawn by lot and redeemable at 100 per cent.
- (4) Subject to redemption in whole or in part on June 1, 1946, or on any any subsequent interest date on 60 days' notice.
- (5) Subject to redemption as a whole on October 15, 1944, or on any subsequent interest date on 60 days' notice.
- (6) Drawn by lot and redeemable at 100½ per cent. Amount outstanding includes \$250,000 redemption bonus.
- (7) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950, at any time on 60 days' notice. Amount outstanding includes \$6,435,342.50 redemption bonus.
- (8) Subject to redemption in whole or in part on November 15, 1948, or on any subsequent interest date on 60 days' notice.
- (9) Drawn by lot and redeemable at 101 per cent. Amount outstanding includes \$500,000 redemption bonus.
- (10) Subject to redemption as a whole or in part on October 1, 1949, or on any subsequent interest date on 60 days' notice.
- (11) Subject to redemption as a whole on October 15, 1947, or on any subsequent interest date on 60 days' notice.
- (12) Subject to redemption as a whole at any time on 45 days' notice at the following percentages of par:
To and including January 15, 1946, at 104 per cent
Thereafter to and including January 15, 1949, at 103 per cent
Thereafter to and including January 15, 1951, at 102 per cent, and
Thereafter at 100 per cent.
- (13) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,589 redemption bonus.
- (14) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.
- (15) Subject to redemption as a whole on November 1, 1946, or on any subsequent interest date on 60 days' notice.
- (16) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.
- (17) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
- (18) Subject to redemption as a whole on November 1, 1947, or on any subsequent interest date on 60 days' notice.
- (19) Subject to redemption as a whole or in part at any time on 45 days' notice at the following percentages of par:
To and including January 15, 1946 at 104 per cent
Thereafter to and including January 15, 1949 at 103 per cent
Thereafter to and including January 15, 1952 at 102 per cent
Thereafter to and including January 15, 1955 at 101 per cent, and
Thereafter at 100 per cent.
- (20) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
- (21) Subject to redemption as a whole on November 1, 1948, or on any subsequent interest date on 60 days' notice.
- (22) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
- (23) Subject to redemption as a whole on November 1, 1949, or on any subsequent interest date on 60 days' notice.
- (24) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.
- (25) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
- (26) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
- (27) Subject to redemption in whole or in part on any interest date on 60 days' notice at the following percentages of par:
To and including January 15, 1942, at 105 per cent;
Thereafter to and including January 15, 1947, at 104 per cent;
Thereafter to and including January 15, 1952, at 103 per cent;
Thereafter to and including January 15, 1957, at 102 per cent;
Thereafter to and including January 15, 1962, at 101 per cent, and
Thereafter at 100 per cent.
- (28) Subject to redemption in whole or in part on any interest date on 60 days' notice at the following percentages of par:
To and including November 15, 1943, at 105 per cent;
Thereafter to and including November 15, 1948, at 104 per cent;
Thereafter to and including November 15, 1953, at 103 per cent;
Thereafter to and including November 15, 1958, at 102 per cent;
Thereafter to and including November 15, 1963, at 101 per cent, and
Thereafter at 100 per cent.
- (29) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
- (30) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.
- (31) Date of maturity 7½ years from date of issue or on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.

APPENDIX No. 2

AMORTIZATION OF BOND DISCOUNT AND COMMISSION ACCOUNT

Issues			Amount to be Amortized				Amount amortized in fiscal year 1943-44		Amount amortized to March 31, 1944		Balance to be amortized over life of issue	
Issue Date	Maturity Date	Interest Rate	Amount Issued	Discount and Premiums	Commission	Total	\$	cts.	\$	cts.	\$	cts.
Oct. 1, 1930	Oct. 1, 1960	4	100,000,000 00	4,750,000 00	1,604,000 00	6,354,000 00	211,800 00	211,800 00	2,850,300 00	2,850,300 00	3,494,700 00	3,494,700 00
May 1, 1931	Nov. 1, 1957	4 1/2	37,523,200 00		1,386,848 50	1,386,848 50	106,131 74	106,131 74	1,370,808 31	1,370,808 31	1,580,480 00	1,580,480 00
May 1, 1931	Nov. 1, 1959	4 1/2	270,687,000 00		1,383,105 50	1,383,105 50						
May 1, 1931	Nov. 1, 1959	4 1/2	289,693,300 00		1,390,404 00	1,390,404 00						
Oct. 1, 1932	Oct. 1, 1952	4	50,191,000 00	3,680,510 50	313,522 77	3,994,033 27	109,701 65	109,701 65	2,288,248 19	2,288,248 19	1,705,785 08	1,705,785 08
Oct. 1, 1932	Oct. 1, 1945	4	3,222,750 00	3,222,750 25	563,742 75	3,786,529 00	315,544 92	315,544 92	3,300,073 95	3,300,073 95	486,465 05	486,465 05
Oct. 1, 1932	Oct. 1, 1945	4	188,322,000 00	5,020,316 75	1,006,815 00	6,027,131 75	402,475 45	402,475 45	3,806,746 97	3,806,746 97	2,230,384 78	2,230,384 78
Oct. 1, 1933	June 1, 1943	2 1/2	20,000,000 00	100,009 00	75,000 00	175,000 00	3,645 00	3,645 00	175,000 00	175,000 00		
June 1, 1935	June 1, 1955	3	40,000,000 00	601,837 50	298,162 50	900,000 00	45,000 00	45,000 00	387,500 00	387,500 00	502,500 00	502,500 00
Aug. 1, 1935	Aug. 1, 1955	3	76,000,000 00	1,710,000 00	1,320,000 00	3,040,000 00	722,000 00	722,000 00	3,040,000 00	3,040,000 00		
Nov. 1, 1935	June 1, 1955	3	55,000,000 00	687,500 00	412,320 00	1,099,820 00	54,901 00	54,901 00	997,604 00	997,604 00	630,270 38	630,270 38
Jan. 1, 1936	Jan. 1, 1961	3 1/2	48,000,000 00	1,987,200 00	960,000 00	2,947,200 00	117,888 00	117,888 00	352,749 57	352,749 57	1,970,556 00	1,970,556 00
Sept. 1, 1936	Sept. 1, 1966 (Call)	3 1/2	54,703,000 00	940,758 52	410,197 50	1,350,956 02	45,031 86	45,031 86	587,244 39	587,244 39	1,718,755 61	1,718,755 61
Jan. 1, 1937	Jan. 1, 1949	3	55,000,000 00	1,925,000 00	411,000 00	2,336,000 00	77,866 69	77,866 69	525,000 00	525,000 00		
Jan. 1, 1937	Jan. 1, 1949	3	30,000,000 00	1,500,000 00	375,000 00	2,200,000 00	59,375 00	59,375 00	525,000 00	525,000 00		
Nov. 1, 1937	Nov. 1, 1944	3 1/2	55,000,000 00	1,100,000 00	250,800 75	1,350,800 75	111,629 23	111,629 23	702,709 73	702,709 73	528,611 10	528,611 10
Nov. 1, 1937	Nov. 1, 1944	3 1/2	20,000,000 00	300,000 00	75,000 00	375,000 00	53,571 43	53,571 43	341,517 86	341,517 86	353,482 14	353,482 14
Nov. 1, 1937	Nov. 1, 1944	3 1/2	60,000,000 00	600,000 00	450,000 00	1,050,000 00	75,000 00	75,000 00	478,250 00	478,250 00	371,819 84	371,819 84
June 1, 1938	June 1, 1958	2	90,200,000 00	964,843 75	226,562 50	1,191,406 25	106,901 05	106,901 05	1,48,325 00	1,48,325 00	1,53,283 25	1,53,283 25
Nov. 1, 1938	Nov. 1, 1958	3	537,000 00	1,100,000 00	800,000 00	2,400,000 00	48,333 33	48,333 33	281,435 75	281,435 75	1,53,283 25	1,53,283 25
May 1, 1938	June 1, 1948	3	39,000,000 00	835,000 00	1,874,477 63	2,709,477 63	204,949 52	204,949 52	328,864 62	328,864 62	1,095,076 65	1,095,076 65
Feb. 1, 1940	Feb. 1, 1948-52	3 1/2	250,000,000 00	602,011 27	291,450 00	893,461 27	544,526 32	544,526 32	1,101,063 41	1,101,063 41	1,095,814 22	1,095,814 22
Mar. 1, 1940	Mar. 1, 1945	3	108,200,000 00	1,020,000 00	2,414,400 75	3,434,400 75	534,882 19	534,882 19	1,907,087 65	1,907,087 65	4,631,408 60	4,631,408 60
Oct. 1, 1940	Oct. 1, 1952	3 1/2	250,000,000 00	4,762,500 00		4,762,500 00			762,500 00	762,500 00		
Jan. 2, 1941	July 2, 1943	1 1/2	224,945,700 00	1,626,250 00		1,626,250 00			1,195,385 80	1,195,385 80	203,611 11	203,611 11
Oct. 1, 1941	Oct. 1, 1944	1 1/2	220,000,000 00	1,400,000 00		1,400,000 00			466,066 67	466,066 67	9,923,200 52	9,923,200 52
June 1, 1941	Dec. 1, 1946	2	220,000,000 00	2,664,257 23	3,905,379 45	6,569,636 68	710,088 90	710,088 90	1,982,275 93	1,982,275 93	1,532,200 00	1,532,200 00
Mar. 1, 1942	Mar. 1, 1942	1 1/2	653,531,250 00	7,548,974 50	5,675,012 88	13,223,987 38	1,322,308 74	1,322,308 74	3,001,006 48	3,001,006 48	74,894 34	74,894 34
Mar. 1, 1942	Mar. 1, 1948	1 1/2	150,000,000 00	119,905 17	329,190 90	449,196 07	179,674 43	179,674 43	371,521 73	371,521 73	605,206 54	605,206 54
Mar. 1, 1942	Mar. 1, 1954	2 1/2	269,879,000 00	158,282 22	1,584,971 48	1,743,253 70	200,542 30	200,542 30	1,542,711 40	1,542,711 40	10,008,311 67	10,008,311 67
Nov. 1, 1942	Nov. 1, 1950	3	669,658,900 00	6,740,607 06	5,475,138 68	12,215,805 71	1,018,317 14	1,018,317 14	312,300 00	312,300 00	401,528 08	401,528 08
Nov. 1, 1942	Nov. 1, 1956	3	847,130,050 00	8,471,360 50	6,219,504 80	14,690,965 30	1,040,316 82	1,040,316 82	1,486,000 00	1,486,000 00	13,204,355 30	13,204,355 30
Jan. 1, 1943	Jan. 1, 1953	3	30,000,000 00	—	225,000 00	225,000 00	45,000 00	45,000 00	54,375 00	54,375 00	170,625 00	170,625 00
Jan. 1, 1943	Jan. 1, 1953	3	30,000,000 00	—	412,500 00	412,500 00	20,250 00	20,250 00	31,718 75	31,718 75	230,781 25	230,781 25
Jan. 1, 1943	Jan. 1, 1958	3	30,000,000 00	450,000 00	487,500 00	937,500 00	62,500 00	62,500 00	75,520 83	75,520 83	861,979 17	861,979 17
May 1, 1943	May 1, 1946	1 1/2	197,455,000 00		988,209 41	988,209 41	259,000 00	259,000 00	729,209 41	729,209 41	7,359,466 77	7,359,466 77
May 1, 1943	May 1, 1957	3	1,111,261,650 00		7,875,168 77	7,875,168 77	515,700 00	515,700 00	1,65,200 00	1,65,200 00	1,222,047 67	1,222,047 67
Nov. 1, 1943	Nov. 1, 1947	1 1/2	373,259,000 00	38,101 13	1,329,746 54	1,367,847 67	165,200 00	165,200 00	224,800 00	224,800 00	6,855,659 85	6,855,659 85
Nov. 1, 1943	Jan. 1, 1950	3	1,197,324,750 00	186,374 38	6,918,085 45	7,104,459 83	248,800 00	248,800 00	41,067,251 27	41,067,251 27	81,600,678 29	81,600,678 29
				65,215,072 33	58,112,857 23	123,327,929 56	10,653,540 79	10,653,540 79				

APPENDIX No. 3

STATEMENT OF SUPERANNUATION FUND No. 5 FOR YEAR ENDED MARCH 31, 1944

Department	Total Contributions	Refunds	Net Contributions
	\$ cts.	\$ cts.	\$ cts.
Agriculture.....	191,278 84	106 88	191,171 96
Archives.....	4,307 62		4,307 62
Auditor General's Office.....	14,447 08	16 37	14,430 71
Canadian Broadcasting Corporation.....	1,143 84		1,143 84
Canadian Farm Loan Board.....	12,405 99		12,405 99
Chief Electoral Officer.....	552 75		552 75
Civil Service Commission.....	12,886 54	36 50	12,850 04
External Affairs.....	21,531 25	86 84	21,444 41
Finance.....	112,037 48	57 63	111,979 85
Fisheries.....	25,689 58	11 93	25,677 65
Governor General's Secretary.....	681 76		681 76
House of Commons.....	15,452 45		15,452 45
Insurance.....	4,689 55		4,689 55
Justice.....	59,363 92	0 81	59,363 11
Labour.....	192,419 13	317 26	192,101 87
Library of Parliament.....	2,021 86		2,021 86
Mines and Resources.....	168,755 06	150 87	168,604 19
Munitions and Supply.....	9,342 32	40 47	9,301 85
National Defence.....	49,186 21	191 92	48,994 29
National Harbours Board.....	5,051 71		5,051 71
National Research Council.....	13,873 85	19 70	13,854 15
National Revenue (Customs and Excise).....	338,889 21	254 31	338,634 90
National Revenue (Income Tax).....	186,552 95	40 83	186,512 12
National War Services.....	9,765 27	1 19	9,764 08
Pensions and National Health.....	181,708 16	66 25	181,641 91
Post Office.....	603,520 97	1,175 42	602,345 55
Printing and Stationery.....	17,412 46	5 75	17,406 71
Privy Council.....	2,186 45		2,186 45
Public Works.....	131,957 62	303 29	131,654 33
Royal Canadian Mounted Police.....	4,740 32	1 68	4,738 64
Secretary of State.....	25,155 50	67 99	25,087 51
Senate.....	6,983 26	3 73	6,979 53
Soldier Settlement of Canada.....	44,519 78	19 30	44,500 48
Trade and Commerce.....	129,374 94	194 66	129,180 28
Transport.....	227,461 36	475 34	226,986 02
Retired Employees.....	55,601 57	13 59	55,587 98
	2,882,948 61	3,660 51	2,879,288 10

	Dr.	Cr.
	\$ cts.	\$ cts.
Balance April 1, 1943.....		65,515,303 56
Contributions less refunds.....		2,879,288 10
Interest at 4% to March 31, 1944.....		2,547,203 87
Government's contribution.....		2,298,594 43
Annuities paid during the year.....	5,543,290 93	
Gratuities paid during the year.....	34,343 16	
Withdrawals paid during the year.....	210,155 98	
Balance March 31, 1944.....	67,452,599 89	
	73,240,389 96	73,240,389 96

PUBLIC ACCOUNTS: PART I

APPENDIX No. 4

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR YEAR ENDED MARCH 31, 1944

	Dr.	Cr.
	\$ cts.	\$ cts.
Contributions less refunds		112,704 46
Interest at 4% to December 31, 1943		894 61
Harbours Board's contribution	542 24	112,774 32
Annuities paid during the year	225,831 15	
Balance March 31, 1944	226,373 39	226,373 39

APPENDIX No. 5

BRITISH COLUMBIA PILOTS' PENSION FUND
IN ACCOUNT WITH THE DOMINION OF CANADA

1943			
April 1—Balance from March 31, 1943			\$140,753 45
Receipts from April 1, 1943 to March 31, 1944			17,944 02
Interest credited on cash balance			8 07
Premium on \$2,000 Canadian National Railway Company 3% bonds 1935-44 sold at 101-37			27 40
Interest on bonds—			
4 % Dom. of Canada, 1932-1947-52	\$	160 00	
3 1/2 % Dom. of Canada, 1934-1944-49		175 00	
4 1/2 % Dom. of Canada, 1931-1949-59		1,485 00	
3 % Canadian National Railways, 1935-44 (Guaranteed)		288 74	
3 % Dom. of Canada, 1936-1950-55		195 00	
3 1/2 % Dom. of Canada, 1935-1950-55		270 00	
3 % Dom. of Canada, 1938-39-1953-58		1,020 00	
3 % Dom. of Canada, 1941-1950-51		150 00	
3 % Canadian National Railways, 1934-1945-50 (Guaranteed)		150 00	
3 % Dom. of Canada, 1926-46		675 00	
3 1/2 % Dom. of Canada, 1940-1948-52		325 00	
3 % Dom. of Canada Perpetuals, 1936		150 00	
			5,043 74
	\$		163,776 88
Less—Pensions to Pilots and Widows	\$	15,802 87	
Federal and Provincial tax on sale of securities		1 20	
			15,804 07
Gain for year — \$7,219 16			\$ 147,972 61

1944			
March 31—Cash on deposit with Government	\$		9,972 61
Bonds held by Government as under—			
4 % Dom. of Canada, 1932-1947-52	\$	4,000 00	
3 1/2 % Dom. of Canada, 1934-1944-49		5,000 00	
4 1/2 % Dom. of Canada, 1931-1949-59		33,000 00	
4 1/2 % Dom. of Canada, 1936-1956-66		6,000 00	
3 1/2 % Canadian National Railways, 1935-44 (Guaranteed)		7,000 00	
3 % Dom. of Canada, 1935-1950-55		9,000 00	
3 % Dom. of Canada, 1938-39-1953-58		34,000 00	
3 % Dom. of Canada, 1941-1950-51		5,000 00	
3 % Canadian National Railways, 1934-1945-50 (Guaranteed)		5,000 00	
4 1/2 % Dom. of Canada, 1926-46		15,000 00	
3 1/2 % Dom. of Canada, 1940-1948-52		10,000 00	
3 % Dom. of Canada Perpetuals, 1936		5,000 00	
			138,000 00
	\$		147,972 61

APPENDIX No. 6

HALIFAX PILOTS' PENSION FUND
IN ACCOUNT WITH THE DOMINION OF CANADA

1943

April 1—Balance from March 31, 1943.....	\$	181,427 94
Receipts from April 1, 1943 to March 31, 1944.....		17,682 92
Interest credited on cash balance.....		58 85
Premium on Canadian National Railways coupons.....		193 50
Interest on bonds—		
3½% Dom. of Canada, 1934-1944-49.....	\$	210 00
4 % Dom. of Canada, 1932-1947-52.....		60 00
4½% Dom. of Canada, 1931-1949-59.....		1,035 00
3 % Dom. of Canada, 1942-1953-56.....		300 00
3 % Dom. of Canada, 1943-1954-57.....		97 50
3 % Canadian National Railways, 1935-44 (Guaranteed).....		60 00
3½% Dom. of Canada, 1936-1956-66.....		130 00
3 % Dom. of Canada, 1935-1950-55.....		90 00
3 % Dom. of Canada, 1938-39-1953-58.....		570 00
3 % Dom. of Canada, 1941-1950-51.....		480 00
4½% Canadian National Railways, 1927-57 (Guaranteed).....		1,935 00
4½% Dom. of Canada, 1926-46.....		1,417 50
3½% Dom. of Canada, 1940-1945-52.....		65 00
3 % Dom. of Canada, 1942-1952-54.....		300 00
3 % Dom. of Canada Perpetuals, 1936.....		60 00
		<u>6,810 00</u>
Less—Pensions to Pilots and Widows.....	\$	206,173 21
		<u>15,889 83</u>
	\$	<u>190,283 38</u>
Gain for year—\$8,855 44		

1944

March 31—Cash on deposit with Government.....	\$	4,283 38
Bonds held by Government as under—		
3½% Dom. of Canada, 1934-1944-49.....	\$	6,000 00
4 % Dom. of Canada, 1932-1947-52.....		1,500 00
4½% Dom. of Canada, 1931-1949-59.....		23,000 00
3 % Dom. of Canada, 1942-1953-56.....		10,000 00
3 % Dom. of Canada, 1943-1954-57.....		6,500 00
3 % Canadian National Railways, 1935-44 (Guaranteed).....		2,000 00
3½% Dom. of Canada, 1936-1956-66.....		4,000 00
3 % Dom. of Canada, 1935-1950-55.....		3,000 00
3 % Dom. of Canada, 1938-39-1953-58.....		19,000 00
3 % Dom. of Canada, 1941-1950-51.....		16,000 00
4½% Canadian National Railways, 1927-57 (Guaranteed).....		43,000 00
3 % Dom. of Canada, 1943-1956-59.....		6,500 00
4½% Dom. of Canada, 1926-46.....		31,500 00
3½% Dom. of Canada, 1940-1948-52.....		2,000 00
3 % Dom. of Canada, 1942-1952-54.....		10,000 00
3 % Dom. of Canada Perpetuals, 1936.....		2,000 00
		<u>186,000 00</u>
	\$	<u>190,283 38</u>

PUBLIC ACCOUNTS: PART I

APPENDIX No. 7

MONTREAL PILOTS' PENSION FUND
IN ACCOUNT WITH THE DOMINION OF CANADA

1943			
April 1—	Balance from March 31, 1943.....	\$	272,288 71
	Receipts from April 1, 1943 to March 31, 1944.....		13,290 67
	Interest credited on cash balance.....		841 63
	Premium on Canadian National Railways and Province of Quebec coupons.....		153 00
	Premium on \$5,000 4% Dominion of Canada bonds due October 15, 1945 converted into 3%.....		10 00
	Fifth Victory Loan bonds at 100-125%.....		
	Interest on bonds—		
	4 % Dom. of Canada, 1933-1943-45.....	\$	320 00
	3 1/2 % Dom. of Canada, 1934-1944-49.....		350 00
	4 % Dom. of Canada, 1932-1947-52.....		200 00
	5 % Province of Ontario Debentures, 1923-48.....		1,200 00
	4 1/2 % Dom. of Canada, 1931-1946-56.....		315 00
	4 1/2 % Dom. of Canada, 1931-1949-59.....		900 00
	3 1/2 % Dom. of Canada, 1942-1953-56.....		180 00
	3 % Dom. of Canada, 1935-1950-55.....		180 00
	3 % Dom. of Canada, 1938-39-1953-58.....		2,010 00
	3 % Dom. of Canada, 1941-1950-51.....		810 00
	3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		150 00
	4 1/2 % Canadian National Railways, 1927-57 (Guaranteed).....		855 00
	4 1/2 % Province of Quebec Debentures 1933-63.....		270 00
	4 1/2 % Dom. of Canada, 1926-46.....		270 00
	3 1/2 % Dom. of Canada, 1940-1948-52.....		487 50
	5 % Canadian National Railways, 1924-54 (Guaranteed).....		250 00
	4 1/2 % Canadian National Railways, 1931-56 (Guaranteed).....		450 00
	3 % Dom. of Canada, 1942-1952-54.....		210 00
	4 1/2 % Province of Quebec Debentures, 1925-1945-50.....		225 00
	3 % Dom. of Canada Perpetuals, 1936.....		150 00
	3 1/2 % Province of Quebec Debentures, 1941-1951-53.....		175 00
			9,957 50
		\$	295,784 51
	Less—Pensions to Pilots and Widows.....		20,033 68
		\$	275,750 83
	Gain for year—\$3,462.12		

1944

March 31—	Cash on deposit with Government.....	\$	5,750 83
	Bonds held by Government as under—		
	3 1/2 % Dom. of Canada, 1934-1944-49.....	\$	10,000 00
	4 % Dom. of Canada, 1932-1947-52.....		5,000 00
	5 % Province of Ontario Debentures, 1923-48.....		24,000 00
	4 1/2 % Dom. of Canada, 1931-1946-56.....		7,000 00
	4 1/2 % Dom. of Canada, 1931-1949-59.....		20,000 00
	3 1/2 % Dom. of Canada, 1942-1953-56.....		6,000 00
	3 % Dom. of Canada, 1935-1950-55.....		6,000 00
	3 % Dom. of Canada, 1938-39-1953-58.....		67,000 00
	3 % Dom. of Canada, 1941-1950-51.....		27,000 00
	3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		5,000 00
	4 1/2 % Canadian National Railways, 1927-57 (Guaranteed).....		19,000 00
	4 1/2 % Province of Quebec Debentures, 1933-63.....		6,000 00
	3 % Dom. of Canada, 1943-1956-59.....		10,000 00
	4 1/2 % Dom. of Canada, 1926-46.....		6,000 00
	3 1/2 % Dom. of Canada, 1940-1948-52.....		15,000 00
	5 % Canadian National Railways, 1924-54 (Guaranteed).....		5,000 00
	4 1/2 % Canadian National Railways, 1931-56 (Guaranteed).....		10,000 00
	3 % Dom. of Canada, 1942-1952-54.....		7,000 00
	4 1/2 % Province of Quebec Debentures, 1925-1945-50.....		5,000 00
	3 % Dom. of Canada Perpetuals, 1936.....		5,000 00
	3 1/2 % Province of Quebec Debentures, 1941-1951-53.....		5,000 00
		\$	270,000 00
		\$	275,750 83

APPENDIX No. 8

SAINT JOHN PILOTS' PENSION FUND
IN ACCOUNT WITH THE DOMINION OF CANADA

1943

April 1—Balance from March 31, 1943.....	\$	92,593 31
Receipts from April 1, 1943, to March 31, 1944.....		7,444 93
Interest credited on cash balance.....		40 99
Interest on bonds—		
4 % Dom. of Canada, 1932-1947-52.....	\$	40 00
3½ % Dom. of Canada, 1934-1944-49.....		35 00
4½ % Dom. of Canada, 1931-1946-56.....		45 00
4½ % Dom. of Canada, 1931-1948-58.....		45 00
4½ % Dom. of Canada, 1931-1949-59.....		517 50
3 % Dom. of Canada, 1942-1953-56.....		90 00
3 % Dom. of Canada, 1943-1954-57.....		45 00
3 % Canadian National Railways, 1935-44 (Guaranteed).....		90 00
3½ % Dom. of Canada, 1936-1956-66.....		97 50
3 % Dom. of Canada, 1935-1950-55.....		30 00
3 % Dom. of Canada, 1938-39-1953-58.....		510 00
3 % Dom. of Canada, 1941-1950-51.....		270 00
3 % Canadian National Railways 1934-1945-50 (Guaranteed).....		30 00
4½ % Dom. of Canada, 1926-46.....		697 50
3½ % Dom. of Canada, 1940-1948-52.....		48 75
5½ % Province of New Brunswick, 1920-45.....		852 50
3 % Dom. of Canada, 1942-1952-54.....		90 00
3 % Dom. of Canada Perpetuals, 1936.....		30 00
		<u>3,563 75</u>
Less—Pensions to Pilots and Widows.....	\$	103,648 98
		<u>4,772 28</u>
	\$	<u>98,876 70</u>
Gain for year—\$6,283.39.		

1944

March 31—Cash on deposit with Government.....	\$	3,876 70
Bonds held by Government as under—		
4 % Dom. of Canada, 1932-1947-52.....	\$	1,000 00
3½ % Dom. of Canada, 1934-1944-49.....		1,000 00
4½ % Dom. of Canada, 1931-1946-56.....		1,000 00
4½ % Dom. of Canada, 1931-1948-58.....		1,000 00
4½ % Dom. of Canada, 1931-1949-59.....		11,500 00
3 % Dom. of Canada, 1942-1943-56.....		3,000 00
3 % Dom. of Canada, 1943-1954-57.....		3,000 00
3 % Canadian National Railways, 1935-44 (Guaranteed).....		3,000 00
3½ % Dom. of Canada, 1936-1956-66.....		3,000 00
3 % Dom. of Canada, 1935-1950-55.....		1,000 00
3 % Dom. of Canada, 1938-39-1953-58.....		17,000 00
3 % Dom. of Canada, 1941-1950-51.....		9,000 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		1,000 00
3 % Dom. of Canada, 1943-1956-59.....		3,000 00
4½ % Dom. of Canada, 1926-46.....		15,500 00
3½ % Dom. of Canada, 1940-1948-52.....		1,500 00
5½ % Province of New Brunswick, 1920-45.....		15,500 00
3 % Dom. of Canada, 1942-1952-54.....		3,000 00
3 % Dom. of Canada Perpetuals, 1936.....		1,000 00
	\$	<u>95,000 00</u>
	\$	<u>98,876 70</u>

PUBLIC ACCOUNTS: PART I

APPENDIX No. 9

SYDNEY PILOTS' PENSION FUND
IN ACCOUNT WITH THE DOMINION OF CANADA

1943					
April 1—	Balance from March 31, 1943		\$	132,859	23
	Receipts from April 1, 1943, to March 31, 1944			10,885	75
	Interest credited on cash balance			54	53
	Interest on bonds—				
	4 % Dom. of Canada, 1932-1947-52	\$	80	00	
	3 1/2 % Dom. of Canada, 1934-1944-49		52	50	
	4 1/2 % Dom. of Canada, 1931-1946-56		45	00	
	4 1/2 % Dom. of Canada, 1931-1948-58		90	00	
	4 1/2 % Dom. of Canada, 1931-1949-59		508	50	
	3 % Dom. of Canada, 1942-1953-56		240	00	
	3 % Dom. of Canada, 1943-1954-57		48	00	
	3 % Canadian National Railways, 1935-44 (Guaranteed)		120	00	
	3 % Dom. of Canada, 1935-1950-55		150	00	
	3 % Dom. of Canada, 1938-39-1953-58		720	00	
	3 % Dom. of Canada, 1941-1950-51		420	00	
	3 % Canadian National Railways 1934-1945-50 (Guaranteed)		60	00	
	4 1/2 % Dom. of Canada, 1926-46		1,530	00	
	3 1/2 % Dom. of Canada, 1940-1948-52		97	50	
	3 % Dom. of Canada, 1942-1952-54		450	00	
	3 % Dom. of Canada Perpetuals, 1936		60	00	
				4,671	50
			\$	148,271	01
	Less—Pensions to Pilots and Widows			8,185	27
			\$	140,085	74
	Gain for year—\$7,226.51				

1944					
March 31—	Cash on deposit with Government		\$	2,085	74
	Bonds held by Government as under—				
	4 % Dom. of Canada, 1932-1947-52	\$	2,000	00	
	3 1/2 % Dom. of Canada, 1934-1944-49		1,500	00	
	4 1/2 % Dom. of Canada, 1931-1946-56		1,000	00	
	4 1/2 % Dom. of Canada, 1931-1948-58		2,000	00	
	4 1/2 % Dom. of Canada, 1931-1949-59		11,300	00	
	3 % Dom. of Canada, 1942-1953-56		8,000	00	
	3 % Dom. of Canada, 1943-1954-57		3,200	00	
	3 % Canadian National Railways, 1935-44 (Guaranteed)		4,000	00	
	3 % Dom. of Canada, 1935-1950-55		5,000	00	
	3 % Dom. of Canada, 1938-39-1953-58		24,000	00	
	3 % Dom. of Canada, 1941-1950-51		14,000	00	
	3 % Canadian National Railways, 1934-1945-50 (Guaranteed)		2,000	00	
	3 % Dom. of Canada, 1943-1956-59		6,000	00	
	4 1/2 % Dom. of Canada, 1926-46		34,000	00	
	3 1/2 % Dom. of Canada, 1940-1948-52		3,000	00	
	3 % Dom. of Canada, 1942-1952-54		15,000	00	
	3 % Dom. of Canada Perpetuals, 1936		2,000	00	
			\$	138,000	00
			\$	140,085	74

APPENDIX No. 10
RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount recoined face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SILVER COIN						
Total to March 31, 1943.....	9,214,255 90	9,119,736 26	9,717,300 89	96,072 70	727,597 37	Nil.
April 1, 1943 to March 31, 1944.....	50,235 75	48,220 85	52,746 21		4,625 26	Nil.
	9,264,491 65	9,167,957 21	9,770,047 10	96,072 70	732,122 63	Nil.
*BRONZE COIN						
Total to March 31, 1943.....	213,549 03	210,065 84	363,604 81	12 33	153,551 30	Nil.
April 1, 1943 to March 31, 1944.....	2,892 52	2,736 48	4,475 91		1,739 43	Nil.
	216,441 55	212,802 32	368,080 72	12 33	155,290 73	Nil.

* Includes Tombac.

APPENDIX No. 11
COINAGE ISSUED

Denomination	Total to March 31, 1943	Total from April 1, 1943, to March 31, 1944	Total to March 31, 1944
	\$ cts.	\$ cts.	\$ cts.
GOLD:—			
\$5.00.....	1,388,060 00		1,388,060 00
10.00.....	3,480,360 00		3,480,360 00
	4,868,420 00		4,868,420 00
SILVER:—			
\$1.00.....	2,285,852 00		2,285,852 00
0.50.....	7,376,818 00	1,626,000 00	9,002,818 00
0.25.....	23,803,703 25	3,074,000 00	26,877,703 25
0.20.....	210,000 00		210,000 00
0.10.....	14,770,544 00	1,864,000 00	16,634,544 00
0.05.....	6,018,802 00		6,018,802 00
	54,465,719 25	6,564,000 00	61,029,719 25
Nickel.....	4,857,775 50		4,857,775 50
Tombac.....	339,924 50	1,067,900 00	1,407,824 50
Steel.....		73,000 00	73,000 00
Bronze.....	5,726,635 00	804,300 00	6,530,935 00

PUBLIC ACCOUNTS: PART I

APPENDIX No. 12

COINAGE AND BULLION ACCOUNTS

SILVER BULLION AND COINAGE ACCOUNT

Balances on hand, brought forward from March 31, 1943.....	\$ 495,201 99
Bullion, worn coin, alloy, etc., purchased during 1943-44.....	1,632,099 85
Copper transferred for alloy.....	2,490 00
Net gain on silver account.....	5,450,042 85
	<hr/>
Bullion and coin sold.....	7,579,834 69
	6,576,283 57
Balances on hand, March 31, 1944	<u>\$ 1,003,551 12</u>

BRONZE COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1943.....	\$ 24,890 20
Worn coin and bronze metal purchased during 1943-44.....	137,101 01
Net gain on coinage.....	1,844,914 86
	<hr/>
	\$ 2,006,906 07
Coin and metal sold.....	\$ 1,874,050 21
Copper transferred to Silver Account.....	2,490 00
	<hr/>
	1,876,540 21
Balance on hand, March 31, 1944	<u>\$ 130,365 86</u>

NICKEL COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1943.....	\$ 7,443 20
Mutilated coin purchased.....	1,362 40
Balance on hand, March 31, 1944	<u>\$ 8,805 60</u>

STEEL COINAGE ACCOUNT

Metal purchased during 1943-44.....	\$ 6,736 82
Net gain on coinage.....	66,943 75
	<hr/>
	\$ 73,680 57
Coin and scrap sold.....	73,031 50
Balance on hand, March 31, 1944	<u>\$ 649 07</u>

GOLD BULLION ACCOUNT

	Ounces fine	Value at \$20.6718+the ounce fine (as in Mint's books)	Value at \$38.50 the ounce fine
Gold on hand at beginning of year.....	148,602.097	\$ 3,071,877 88	\$ 5,721,180 73
Gold purchased during 1943-44.....	3,415,034.001	70,595,016 15	131,478,809 04
Gain on stock-taking.....	1,924.264	39,778 46	74,084 16
	<hr/>	<hr/>	<hr/>
	3,565,560.362	\$73,706,672 49	\$ 137,274,073 93
Less gold sold during 1943-44.....	3,431,468.711	70,934,752 14	132,111,545 37
	<hr/>	<hr/>	<hr/>
Balance, being gold on hand (exclusive of Dominion Assay Office balance) at March 31, 1944.....	134,091.651	\$ 2,771,920 35	\$ 5,162,528 56

AS AT MARCH 31

	1939	1940	1941	1942	1943	1944
	\$	\$	\$	\$	\$	\$
1. Cash, Schedule A*						
(a) In Current Deposits.....	32,127,821 68	178,330,402 92	347,982,168 63	800,299,908 12	89,166,201 99	15,343,758 05
(b) In Special Deposits.....	475,921 32	106,304 45	3,335,019 63	2,943,683 42	2,742,125 05	2,895,383 36
	<i>32,603,743 00</i>	<i>178,436,707 37</i>	<i>351,318,188 26</i>	<i>803,243,592 54</i>	<i>91,908,327 04</i>	<i>18,239,141 41</i>
2. Departmental Working Capital Advances, Schedule B.....	4,834,412 31	4,908,089 93	6,339,280 03	6,418,680 45	8,839,988 51	7,813,205 82
3. Loans and Advances—						
(a) To railway and steamship companies, Schedule C.....	48,238,315 07	77,641,030 53	198,533,867 12	446,938,591 32	576,663,686 05	579,756,589 32
(b) To Foreign Exchange Control Board.....			325,000,000 00	725,000,000 00	585,000,000 00	585,000,000 00
(c) To Provincial Government agencies, Schedule D.....	126,834,709 83	125,709,806 13	132,730,352 16	145,081,449 57	187,762,675 55	305,858,517 70
(d) To provincial municipal governments, Schedule E.....	149,359,752 26	162,963,953 70	164,020,953 66	163,990,777 96	163,092,311 93	162,655,193 03
(e) To United Kingdom and other governments, Schedule F.....	31,029,419 74	32,165,200 68	72,564,616 53	152,160,281 31	999,994,468 67	1,190,124,510 66
(f) Miscellaneous, Schedule G.....	10,355,136 66	14,452,965 48	18,159,244 26	29,412,032 15	32,961,698 72	28,405,281 59
	<i>366,817,353 56</i>	<i>412,932,956 52</i>	<i>911,608,476 63</i>	<i>1,662,592,132 51</i>	<i>2,560,384,840 94</i>	<i>2,844,800,089 30</i>
4. Investments—						
(a) Bank of Canada Capital Stock.....	5,920,000 00	5,920,000 00	5,920,000 00	5,920,000 00	5,920,000 00	5,920,000 00
(b) Central Mortgage Bank capital stock.....		250,000 00	250,000 00	250,000 00	250,000 00	
(c) Canadian Farm Loan Board, capital stock etc., Schedule H*.....	34,418,291 00	38,694,977 00	37,521,468 00	36,537,282 00	34,029,927 00	29,025,335 00
(d) Miscellaneous, Schedule I.....	70,335,428 41	73,867,795 62	35,343,938 52	41,873,895 77	72,238,796 12	190,166,114 33
	<i>110,673,719 41</i>	<i>116,732,772 62</i>	<i>72,865,406 52</i>	<i>84,561,132 77</i>	<i>74,428,733 12</i>	<i>285,556,449 33</i>
5. Province Debt Accounts, Schedule S*.....	2,296,156 30	2,296,156 30	2,296,156 30	2,296,151 87	2,296,151 87	2,296,151 87
6. Deferred Charges—unamortized discounts and commissions on loans.....	41,798,328 35	42,074,493 26	44,611,476 07	55,575,167 35	74,958,535 40	81,000,678 29
7. Sundry Suspense Accounts, Schedule J*.....	27,575 83	27,575 83	27,575 83	144,363 36	401,214,256 24	538,873,551 17
Less—Reserve for possible losses on ultimate realization of active assets.....	558,051,298 76	757,408,948 83	1,395,236,578 64	2,614,851,284 05	3,012,030,823 12	3,719,038,337 19
			—25,000,000 00	—50,000,000 00	—75,000,000 00	—100,000,000 00
Total Active Assets.....	558,051,298 76	757,408,948 83	1,370,236,578 64	2,564,851,284 65	2,937,030,823 12	3,619,038,337 19
8. Net Debt, represented by—						
(a) Non-Active Assets—						
(i) Capital expenditures, Schedule K*.....	983,876,322 08	990,885,116 44	994,222,522 30	996,631,315 86	999,804,385 29	1,002,333,053 35
(ii) Other, Schedule L.....	466,189,505 71	440,599,738 14	459,016,189 32	461,312,456 25	433,472,786 63	530,096,104 00
(b) Consolidated Deficit Account.....	1,702,433,486 69	1,830,804,792 76	2,195,399,708 84	2,587,277,388 09	4,089,571,929 18	7,207,055,729 98
	<i>5,158,559,514 48</i>	<i>5,871,859,647 54</i>	<i>6,648,631,448 56</i>	<i>4,045,231,160 80</i>	<i>6,152,849,101 10</i>	<i>8,740,084,892 97</i>
	3,710,610,583 24	4,028,728,596 17	5,018,928,027 20	6,610,072,445 45	9,119,879,924 22	12,359,123,230 10

* Schedules not detailed below because the information was given in previous years in substantially the same form.

APPENDIX No. 13—continued
THE DOMINION OF CANADA COMPARATIVE BALANCE SHEET, 1939-1941—concluded

LIABILITIES	AS AT MARCH 31					
	1939	1940	1941	1942	1943	1944
	\$	\$	\$	\$	\$	\$
	cts.	cts.	cts.	cts.	cts.	cts.
9. Floating Debt, Schedule M—						
(a) Matured funded debt outstanding.....	2,761,207 46	2,444,533 95	4,717,290 70	6,054,051 45	19,817,216 90	19,597,310 03
(b) Stock and other obligations payable on demand.....	95,427 40	20,727 04	16,727 40	16,527 40	15,527 40	1,118,829 10
(c) Interest due and outstanding.....	1,845,433 70	1,937,577 04	7,634,054 55	9,260,837 98	14,786,713 06	19,195,824 99
(d) Outstanding cheques and warrants.....	6,763,299 58	16,108,651 77	18,887,881 79	45,591,413 69	82,577,203 00	59,984,028 89
(e) Post Office Account.....	2,498,656 23	2,787,321 83	3,597,902 47	6,900,357 60	4,003,419 38	6,554,243 51
	15,894,084 55	23,298,811 99	54,853,856 91	67,832,988 18	121,800,079 74	106,450,836 62
10. Deposit and Trust Accounts—						
(a) Post Office Savings Bank deposits.....	23,045,575 64	23,100,118 44	22,176,632 54	21,671,413 38	24,373,991 48	28,280,551 57
(b) Bank Circulation Redemption Fund.....	5,401,002 78	5,053,564 80	4,818,516 43	4,478,046 45	4,015,905 14	3,272,631 47
(c) Miscellaneous, Schedule N.....	51,658,665 65	52,574,115 41	522,978,487 25	315,091,504 67	589,036,935 89	831,317,515 21
				341,240,964 50	617,496,852 61	862,876,698 25
11. Insurance, Pension, and Guaranty Accounts—						
(a) Government Annuities.....	123,066,398 02	140,420,970 00	156,033,072 00	172,911,035 00	190,298,479 00	213,561,537 00
(b) Insurance and guaranty funds, Schedule O.....	30,326,707 60	32,145,369 70	34,056,997 77	42,789,245 43	53,359,745 33	94,351,122 88
(c) Pension and retirement funds, Schedule P.....	67,973,200 94	70,742,244 64	74,157,797 81	78,272,149 38	83,178,881 90	88,727,887 99
	281,566,506 56	243,508,584 34	284,267,867 58	293,972,429 81	326,837,109 23	366,640,556 97
12. Deferred Credits, Schedule Q.....	231,038 47	200,895 98	622,661 50	1,121,604 59	7,179,720 63	16,935,035 45
13. Sundry Suspense Accounts, Schedule R.....	943,542 84	1,191,023 47	1,044,932 04	3,097,730 61	37,097,518 58	36,031,173 52
14. Province Debt Accounts, Schedule S*.....	11,919,973 07	11,919,973 07	11,919,973 07	11,919,968 64	11,919,968 64	11,919,968 64
15. Reserves for certain contingent liabilities—						
(a) Reserve for losses on wheat marketing guarantees.....	25,000,000 00	.....	10,499,676 97	18,447,123 26	11,786,979 93	8,810,210 30
(b) Reserve for contingent liabilities, crown companies.....	.....	.....	.....	.....	.....	12,621,820 44
(c) Reserve for possible losses on ultimate realization of active assets.....	(deducted from assets)	.....	.....	.....	.....	.....
16. Funded Debt Unmatured, Schedule T—						
(a) Payable in Canada—						
(i) Bills, including Deposit Certificates and Treasury	2,510,490,007 67	2,905,523,870 85	3,728,519,072 93	5,397,998,770 50	7,494,106,094 05	10,306,444,849 67
(ii) Refundable portion of personal income tax and excess profits tax (estimated)	.....	.....	.....	.....	.....	.....
(b) Payable in London.....	2,510,490,007 67	2,905,523,870 85	5,728,519,072 93	5,997,998,770 50	70,000,000 00	224,981,041 02
(c) Payable in New York.....	406,207,028 63	331,911,321 06	175,221,518 97	15,450,865 42	7,534,106,094 05	10,591,426,890 69
	469,000,000 00	469,000,000 00	469,000,000 00	459,000,000 00	12,725,820 91	12,405,650 32
	5,985,697,034 50	5,696,435,191 91	4,372,740,591 90	5,872,449,636 92	439,000,000 00	333,000,000 00
					7,985,881,714 96	10,966,881,541 01
	3,710,610,583 24	4,028,728,596 17	5,018,928,027 20	6,610,072,445 45	9,119,879,924 22	12,359,123,230 16

* Schedule not detailed below because the information was given in substantially the same form.

BALANCE SHEET SCHEDULES

(Schedules not detailed below are omitted because the information has been given in previous years in substantially the same form.)

AS AT MARCH 31						
	1939	1940	1941	1942	1943	1944
	\$	\$	\$	\$	\$	\$
	cts.	cts.	cts.	cts.	cts.	cts.
Schedule B						
DEPARTMENTAL WORKING CAPITAL ADVANCES—						
Department of Finance—						
1. Dominion of Canada Assay Office.....	84,041 92	123,267 62	133,225 96	133,957 43	61,993 20	11,505 10
2. Royal Canadian Mint.....	3,440,406 88	3,336,053 44	4,639,734 65	3,497,855 48	3,599,413 27	3,915,292 00
Department of Public Printing and Stationery—						
3. King's Printer Advances.....	433,086 61	490,955 78	619,952 57	1,365,520 52	1,775,415 90	2,578,879 21
Department of Transport—						
4. Stores Account.....	876,877 20	951,810 09	946,360 85	1,221,347 02	1,403,236 14	1,307,559 51
	4,834,412 31	4,408,086 93	6,339,280 03	6,418,680 45	6,839,983 51	7,813,295 82
Schedule C						
LOANS AND ADVANCES TO RAILWAY AND STEAMSHIP COMPANIES—						
Department of Transport—						
1. Canadian Government Railways—Working Capital.....	16,771,980 54	16,771,980 54	16,771,980 54	16,771,980 54	16,771,980 54	16,771,980 54
2. Canadian National Railways.....	24,765,282 80	51,915,570 17	165,662,333 86	419,902,399 93	559,441,705 51	555,534,608 79
3. Canadian National Steamships.....	450,000 00	450,000 00	1,200,000 00	450,000 00	450,000 00	450,000 00
4. Canadian Pacific Railway Co.....	6,251,281 94	8,565,479 82	14,899,352 72	12,814,210 85		
	48,238,315 07	77,641,030 53	198,533,867 12	440,938,591 32	576,683,686 05	572,750,589 33
Schedule D						
LOANS AND ADVANCES TO SUNDRY GOVERNMENT AGENCIES—						
Department of Finance—						
1. Advance for the purchase of Second Victory Loan bonds to be sold in the Northwest Territories.....				10,000 00		
Soldier Settlement of Canada—						
2. Nec Advances.....	40,588,429 93	37,829,461 80	33,679,622 80	33,888,343 48	32,106,840 08	30,100,778 41
Trade and Commerce—						
3. Board of Grain Commissioners (Canada Grain Act).....	12,655 73	6 20	1,374 83	130 96	13,047 48	676 90
Transport—						
4. Canadian Broadcasting Corporation.....	450,000 00	1,150,000 00	786,150 40	503,398 77	85,150,140 75	85,023,288 30
5. National Harbours Board.....	85,783,624 17	86,730,338 13	80,397,243 49	85,416,649 63	117,360,028 31	115,130,743 67
	126,834,706 83	125,709,806 13	122,864,400 52	119,818,522 84		
Crown Companies—						
Department of Finance—						
6. Sundry Companies.....					31,581,780 61	43,602,154 65
Department of Munitions and Supply—						
7. Atlas Plant Extension Ltd.....					7,223,938 01	8,294,001 62
8. Fairmont Co. Ltd.....					4,279,498 35	9,886,118 99
9. Melbourne Merchandising Ltd.....					6,300,000 00	23,330,657 27
					23,296,928 02	

APPENDIX No. 13—continued

BALANCE SHEET SCHEDULES—continued

Schedules not detailed below are omitted because the information has been given in previous years in substantially the same form.)

AS AT MARCH 31													
		1939		1940		1941		1942		1943		1944	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Schedule D—Concluded													
<i>Crown Companies—Concluded</i>													
10. Plateau Co. Ltd.						160,000 00		957,729 86		2,000,000 00		213,852 29	
11. Polymer Corp. Ltd.						300,000 00		285,000 00				48,423,511 03	
12. Research Enterprises Ltd.						9,865,951 64		25,262,926 73		58,820,868 63		90,118,141 90	
						9,865,951 64		25,262,926 73		70,402,647 24		133,720,295 85	
<i>Crown Plants—Privately Managed—</i>													
Department of Munitions and Supply—													
13. Sundry plants		126,834,709 83		125,709,806 13		132,730,352 16		145,081,449 57		187,762,675 55		57,007,475 18	
												305,858,514 70	
Schedule E													
LOANS AND ADVANCES TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—													
<i>Provincial—</i>													
<i>Department of Finance—</i>													
1. Alberta—Subsidy Overpayment.		468,750 00		468,750 00		468,750 00		468,750 00		400,000 00		350,000 00	
2. Alberta—Under Relief Acts.		26,079,188 00		26,023,500 00		26,018,000 00		25,972,000 00		25,933,500 00		25,907,000 00	
3. British Columbia—Housing Loans, 1919.		1,701,500 00		1,701,500 00		340,000 00							
4. Manitoba—Under Relief Acts.		32,817,210 55		34,573,762 30		34,744,387 38		34,744,387 36		34,623,131 53		34,533,321 48	
5. Manitoba—Housing Loans, 1919.		1,015,000 00		25,374,133 54		25,000 00							
6. Nova Scotia—Under Relief Acts.		23,690,645 82		25,374,133 54		25,217,214 18		25,217,214 15		24,928,540 09		24,774,950 27	
7. Nova Scotia—Housing Loans, 1919.		457,000 00		402,000 00		157,000 00		107,000 00		37,000 00			
8. Prince Edward Island—Housing Loans, 1919.		29,500 00		26,500 00		23,500 00		23,500 00					
9. Saskatchewan—Power Commission.						57,600 00		53,760 00		49,920 00		46,080 00	
10. Saskatchewan—Seed Grain Advances, 1908.		86,875 64		80,761 49		86,644 67		86,485 82		85,929 39		84,403 30	
11. Saskatchewan—Under Relief Acts.		62,058,984 65		69,875,686 45		71,512,692 69		71,341,419 95		71,290,433 08		71,247,784 25	
12. Saskatchewan—Under Relief Acts.		143,544,664 66		169,037,598 79		168,975,788 90		168,014,517 31		167,248,454 09		166,945,539 80	
										3,141 42		570 00	
<i>Department of Fisheries—</i>													
12. British Columbia—Fisheries Research Board of Canada.													
<i>Municipal—</i>													
<i>Department of Finance—</i>													
13. Municipal Improvements Assistance Act, 1938		815,087 60		3,926,354 91		5,644,606 66		5,976,260 65		5,740,716 44		5,711,083 72	
		149,359,752 26		162,903,953 70		164,620,395 56		163,990,777 96		163,092,311 95		162,655,193 02	

APPENDIX No. 13—continued
BALANCE SHEET SCHEDULES—continued

Schedules not detailed below are omitted because the information has been given in previous years in substantially the same form.)

AS AT MARCH 31													
		1939		1940		1941		1942		1943		1944	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Schedule I													
INVESTMENTS, MISCELLANEOUS—													
Department of Finance—													
1. Montreal Turnpike Trust—Commutation Agreements.....													
		14,308 00		14,308 00		14,308 00		14,308 00		14,308 00		14,308 00	
		327,500 00		6,057,420 46		30,096,889 18		41,859,542 77		34,214,488 12		184,623,994 23	
2. Securities Investment Account.....				67,196,067 16		5,232,761 34							
3. Sinking Funds.....		69,993,620 41											
Department of Munitions and Supply—													
4. Eldorado Mining and Refining Ltd., Stock.....												5,271,812 10	
5. War Assets Corporation Ltd., Stock.....												250,000 00	
		70,335,428 41		73,867,795 62		35,343,958 52		41,873,850 77		34,228,796 12		190,160,114 33	
Schedule M													
FLOATING DEBT—													
As listed in previous years.....													
1. Add Post Office Account.....		11,427,136 72		20,543,258 02		31,288,000 63		59,741,392 60		117,003,209 75		99,916,778 14	
Interest Due and Outstanding—		2,498,659 23		2,787,321 83		3,597,902 47		6,900,357 60		4,063,419 38		6,554,243 51	
3. Deduct unclaimed interest now included with Unclaimed													
(Cheques—Sundry Departments (see Schedule R).....													
Outstanding Cheques and Warrants—Add:													
4. Imprest Account Cheques.....		—43,383 09		—43,215 35		—43,180 49		—43,499 99		—43,593 11		—43,086 11	
5. Less Unclaimed Registered Interest (Letter of Credit)								49 83		49 83		49 83	
6. Department of Agriculture Drought Area Cattle Market		—9 63		—9 63		—9 63		—9 63		—9 63		—9 63	
Service Outstanding Warrants.....		493 92		348 22		89 88		89 88		63 71		24 41	
7. Department of Agriculture Wheat Acreage Reduction Pay-								1,213,600 98		225,954 61		13,869 89	
ments Outstanding Warrants.....													
8. Department of National Defence—Army—Outstanding Re-		1,148 00		1,148 00		1,148 00		1,148 00		1,148 00		1,148 00	
lief Vouchers.....		9,982 20		9,960 90		9,886 05		9,858 85		9,839 20		7,818 48	
9. Department of Trade and Commerce Outstanding Wheat													
Bonus Certificates.....		13,894,024 35		23,298,811 99		34,853,836 91		67,822,988 12		121,800,079 74		106,450,236 52	
Schedule N													
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—													
Department of Agriculture—													
1. British Columbia Salary Tax Suspense.....													
												11,493 96	
2. Farnham House Laboratory.....				649,511 35		894,052 84		399,843 75		13,976 47		18,781 53	
3. Food Export Funds.....													
Department of External Affairs—													
4. Afghan Students.....						1,090 28		1,909 11					
5. Empress of Ireland Relief Fund.....		834 03		868 82		790 87		811 02		865 20			

Department of Finance—	
6. Companies in Liquidation.....	63,648 38
7. Common School Funds—Ontario and Quebec.....	2,676,850 47
8. Contractors' Securities—Cash.....	1,402,928 55
9. Canadian National Railways.....	14,000 00
10. Equipment—Issue 1922—Redemption Account.....	61,112 50
11. Defunct banks' Bonds—Outstanding Interest.....	137,550 00
12. Home Bank Creditors' Real Estate notes and unclaimed deposits.....	8,654 15
13. King George V. Silver Jubilee Charter Fund for Canada.....	420,000 00
14. Minister of Finance Special Account.....	420,000 00
15. Minister of Finance Securities Custody Account.....	202,676,958 82
16. Unclaimed Dividends—Liquidations under the Bankruptcy Act.....	82,705 99
17. Wm. Scott Estate.....	7,792 84
18. Department of Justice—	266 21
19. Sundry Balances.....	88 33
20. Fair Wage Suspense.....	50,000 00
21. Department of Mines and Resources—	4,202 74
22. British Government Refugees Fund.....	14,149,503 19
23. Forest Products Laboratories—Research Division, Montreal.....	16,216 97
24. Indian Trust Funds.....	341 34
25. Lake Minnewanka Project.....	16,737 76
26. Land Assurance Fund.....	2,278 82
27. Liquor Profits, Northwest Territories.....	341 34
28. Prairie Provinces Indian Fund.....	341 34
29. Public Administration—Districts of Franklin & Keewatin.....	341 34
30. N. W. T.....	341 34
31. Department of Munitions and Supply—	341 34
32. Government of France—French Purchasing Commission.....	16,283 41
33. Government of Greece.....	45,320 00
34. Government of the Netherlands—Munitions.....	37,180 00
35. Government of Turkey.....	4,060 49
36. Government of the United Kingdom—	4,060 49
37. Ministry of Aircraft Production.....	126,588 75
38. Ministry of Supply.....	2,664,001 57
39. Social Services Ltd.—Minister's Plant Depreciation Account.....	571,032 70
40. United Kingdom Cash Receipts Account—Canadian Mutual Aid Board.....	36,514,002 06
41. War Supplies Limited.....	36,514,002 06
42. Department of National Defence—Army Services—	36,514,002 06
43. Canadian Internees Trust Account.....	12,400 54
44. Estates—Present War.....	3,203 89
45. Deferred Pay Balances.....	2,639,169 28
46. Military Estates No. 1.....	120,672 25
47. Military Estates No. 2.....	168 81
48. Military Welfare Hut at Camp Borden.....	347 17
49. National Rifle Association.....	42 42
50. National Military College—Cadet Funds.....	13,822 15
51. Royal Military College—Cadet Funds.....	180 22
52. Special Account.....	500,000 00
53. Strathcona Trust Fund.....	4 34
54. United Kingdom Prisoners of War Trust Account.....	238,467 83
55. Department of National Defence—Naval Services—	15 05
56. British Admiralty—Widows, Orphans and Old Age Pensions.....	15 05
57. Estates—Present War.....	15 05
58. H. M. S. <i>Dominion</i> —Prize Fund.....	15 05
59. Canadian Naval Officers—Prisoners of War.....	15 05
60. Naval Service Special Construction Account.....	15 05
61. Royal Canadian Naval College Trust Fund.....	15 05
62. Royal Canadian Navy Benevolent Fund.....	15 05

63,648 38	66,678 91	60,678 91	60,678 91
2,676,850 47	2,676,887 95	2,677,770 70	2,677,770 70
1,402,928 55	6,118,221 21	6,851,353 78	7,852,814 96
14,000 00	5,500 00	5,500 00	5,500 00
61,112 50	40,512 50	77,000 00	85,400 00
137,550 00	130,059 11	136,358 19	136,126 22
8,654 15	8,654 15	8,654 15	8,654 15
420,000 00	457,000 00	402,000 00	479,000 00
202,676,958 82	237,328,953 86	139,079,789 85	208,159,098 45
82,705 99	94,402 82	108,790 32	110,703 36
6,810 42	5,955 13	5,052 94	7,050 53
266 21	266 21	331 99	333 37
88 33	35 64	281 57	15,793 184 47
50,000 00	103,292 00	15,027,771 56	15,793 184 47
4,202 74	3,925 24	18,405 21	332 37
14,149,503 19	14,297,756 59	17,820 72	19,111 16
16,216 97	16,737 76	156,373 90	265,326 13
341 34	2,278 82	341 34	341 34
341 34	341 34	1,448 05	1,578 97
16,283 41	16,283 41	1,748,153 30	519,830 19
45,320 00	37,180 00	4,060 49	17 95
126,588 75	571,032 70	2,664,001 57	3,771,470 45
36,514,002 06	36,514,002 06	2,829,540 05	6,583,240 85
12,400 54	149 84	1 95	27,511,011 95
3,203 89	8,843 47	17,334 62	37 41
2,639,169 28	5,950,009 00	10,304,441 06	76,419 95
120,672 25	121,213 68	122,066 75	14,916,328 16
168 81	201 78	201 78	123,799 51
12,400 00	540 35	540 35	64 18
35 50	50 59	44 44	272 43
10,497 74	7,410 62	500,000 00	500,000 00
180 22	500,000 00	128 88	500 58
500,000 00	2,741 04	17 29	365 16
30,388 89	18 40	11,425 79	2,931 32
260 30	6,215 28	1,200 00	3 05
238,467 83	—3 45	90,237 57	4,970 00
15 05	1,485 84	795 20	90,237 57
1,109 59	2,148 34	9,638 88	5,375 21

APPENDIX No. 13—continued
BALANCE SHEET SCHEDULES—continued

Schedules not detailed below are omitted because the information has been given in previous years in substantially the same form.)

	As at March 31							
	1939	1940	1941	1942	1943	1944		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Schedule N—Contributed								
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—concluded								
Department of National Defence—Air Services—								
55. Estates—Present War.....			3,834 32	22,500 01	33,748 58	199,473 16		
56. Deferred Pay Balances.....			75,308 32	762,765 89	2,412,393 21	2,554,953 08		
57. McKee Trophy Fund.....		98 03	153 03	156 23	91 90	1,146 90		
58. Less amount invested and held in bonds.....						—1,000 00		
59. R.A.F. Benevolent Fund.....		221 30	221 30	221 30				
Department of National Defence—General—								
60. Central Trust Fund of the Army, Navy and Air Force Canteens.....			38,467 72	213,619 11	457,198 49	939,797 03		
Department of National Revenue—								
61. Yukon Territory Income Tax Special Account.....			136 88					
Department of Pensions and National Health—								
Canadian Pension Commission—								
62. Canadian Patriotic Fund.....	758 52	435 66	306 66	126 26	4,520 00	4,495 00		
63. Florence Martineau (R.C.A.F.) Fund.....	19 08							
64. Mennonite Fund.....								
65. Regimental Fund, 290th Forestry Battalion.....								
66. W.A. Black Benefit Fund.....				1,350 40	1,350 40	1,150 40		
67. War Special Assistance Fund.....				232 75	8,871 01	22,150 00		
68. Detention Allowances Fund—Canadian seamen.....						12,186 73		
69. National Physical Fitness Fund.....	871,814 75	989,285 79	934,156 80	999,210 53	1,101,672 63	295,496 40		
70. Pensions Administration Trust Fund.....	119,348 16	111,323 43	108,104 88	107,188 97	1,101,672 63	240,146 60		
71. War Service Gratuity Fund.....					104,835 90	1,212,726 73		
Department of Public Works—								
72. Animal House, Virology Laboratory, Kamloops, B.C.....	4,000 00	7 90	7 90	7 90	7 90	7 90		
73. Burrard Dry Dock Pontoon—Replacement Fund.....	41,065 07	44,705 99	48,456 95	52,321 28	56,302 42	60,403 89		
74. Contractors—Securities—Held for creditors.....	22,026 35	29,592 29	22,479 45	93,625 75	38,362 19	3,422 97		
75. Fraser River Bridge—Maintenance.....			37,239 92	78,083 42	127,003 80	178,621 79		
76. National Gallery of Canada—Special.....	3,974 27	18,210 36	13,430 45	13,460 45	13,490 45	18,271 95		
Royal Canadian Mounted Police—								
77. Benefit Fund.....	25,150 01	46,516 35	50,256 45	20,626 21	16,559 68	30,847 64		
78. Unclaimed Funds of Escaped Prisoners.....	669 51	669 51						

APPENDIX No. 13—continued
BALANCE SHEET SCHEDULES—continued

(Schedules not detailed below are omitted because the information has been given in previous years in substantially the same form.)

As at March 31													

SUNDRY SUSPENSE ACCOUNTS—				
Schedule R				
Department of Agriculture—				
1. British Ministry of Food.....	86,449 70	7,832 83	7,832 83	22,436 35
2. Government of Finland Relief Fund.....	149,572 29			
3. Prairie Farm Assistance Act 1939—Emergency Fund.....				
Chief Electoral Officer—				
4. Candidates Election Deposits.....	94,800 00			
Department of External Affairs—				
5. <i>m. Alone</i> Case.....	25,000 00	25,000 00	25,000 00	248 37
6. Suspense Account.....				
Department of Finance—				
7. Briton Mical and General Life Association Funds.....	281 06	281 06	281 06	281 06
8. Cash San Patriotic Fund Suspense.....	850 00			37,753 14
9. Cash San Patriotic Fund.....	4,080 94	13,704 44	1,924 37	7,000 00
10. George M. Foster (War Donation).....				915 00
11. National Housing Act Suspense.....				207,552 70
12. Victory Loans, 1917-18-19—At credit of subscribers in arrears.....	208,337 70	405 00	765 00	1,020 83
13. Victory Loans, 1917-18-19—Cash Suspense Account.....	1,620 83	208,102 70	207,612 70	4,343 35
14. Victory Loans, 1941, at credit of subscribers in arrears.....		1,620 83	1,620 83	4,677 90
15. 2nd Victory Loan, 1942, at credit of subscribers in arrears.....			5,303 38	8,785 80
16. 3rd Victory Loan, 1942, at credit of subscribers in arrears.....				3,315 29
17. 4th Victory Loan, 1943, at credit of subscribers in arrears.....				20 87
18. Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District.....				3,299 16
19. Unclaimed Cheques—Sundry Departments.....	152,861 82	1,831 17	1,831 17	1,831 17
20. Unclaimed Drafts.....		108,709 48	115,538 39	174,700 27
21. Unclaimed Matured Bonds and Interest.....				65 00
22. Unclaimed War Savings Certificates and Stamps, 1940.....	37,883 67	38,335 05	51,062 55	62,127 55
Department of Fisheries—			83 75	64,070 16
23. British Ministry of Food.....				341 95
Department of Labour—				
24. Taslime Canteen Suspense.....				35,788 53
Department of Mines and Resources—				
25. Port McNeill Timber Sale.....	3,973 61		4,038 61	4,038 61
26. Immigration Guarantee and Special Funds.....	422,123 04	501,253 23	584,293 00	567,113 05
Department of Munitions and Supply—				
27. Inventory Appreciation Account—Fairmont Co. Ltd. (Contra).....				
28. Revolving Funds.....				3,845,478 62
29. Suspense Account.....				30,839,261 49
Department of National Defence—Army—				1,604,787 43
30. Sundry Accounts.....	7,905 10	7,905 10	7,905 10	11,073,900 77
Department of National Defence—Navy—				
31. Sundry Accounts.....				8,572 62
Department of National Defence—Air—				
32. Sundry Accounts.....				14,119 16
Department of National Revenue—				
33. Income Tax Appeals—Security Deposits.....	21,600 00	25,000 00	28,800 00	36,800 00
Department of National War Services—				
34. Industrial Film Account.....		6,813 02		
Department of Transport—				
35. Canadian Government Merchant Marine—War Operations Suspense.....	57,558 58	93,068 92	2,008,243 39	4,624,525 84
36. Sundry Accounts.....	943,542 84	1,044,932 04	45,564 48	377,537 45
			3,097,730 61	36,031,173 52

APPENDIX No. 13—concluded

BALANCE SHEET SCHEDULES—concluded

(Schedules not detailed below are omitted because the information has been given in previous years in substantially the same form.)

As at March 31													
		1939		1940		1941		1942		1943		1944	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Schedule T													
FUNDED DEBT UNMATURED—													
1. As listed in previous years.....													
Add (to debt payable in Canada) Bonus Redemption Suspense (premiums payable at maturity) —													
1. First War Loan, 1940.....													
2. Victory Loan, 1941.....													
3. Second Victory Loan, 1942.....													
4. Third Victory Loan, 1942.....													
5. Add refundable portion of personal income tax and excess profits tax (estimated).....													
		3,385,697,034	30	3,695,685,191	91	4,371,000,591	90	5,865,264,203	42	7,893,478,422	96	10,689,497,207	99
				750,000	00	750,000	00	750,000	00	750,000	00	750,000	00
								6,435,342	50	6,435,342	50	6,435,342	50
								6,696,589	00	6,696,589	00	6,696,589	00
								8,471,369	50	8,471,369	50	8,471,369	50
										70,000,000	00	224,981,041	02
		3,385,697,034	30	3,696,435,191	91	4,372,740,591	90	5,872,449,635	92	7,963,331,714	96	10,936,831,541	01

PUBLIC ACCOUNTS

Part II

OFFICE OF THE
COMPTROLLER OF THE TREASURY

OTTAWA, January 6, 1945.

Dr. W. C. CLARK,
Deputy Minister,
Department of Finance,
OTTAWA.

SIR,—I have the honour to submit to you Part II of the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1944.

The series of accounts designated in the 1943 Report as Trust and Special accounts has been included this year under the title of Open Accounts. This nomenclature is considered descriptive of the accounts concerned and is more readily understood than the former title. Both titles cover the same accounts, i.e. asset and liability accounts which remain open at the close of the fiscal year.

This year a statement of accounts receivable is included in each departmental section. Each statement shows the amount of outstanding accounts for the current year and for previous years, with the latter divided to show the amount considered to be uncollectable.

Studies are continuing with the view to including other statements which, like the foregoing, may be said to have the effect of enhancing the informative value of the Report.

During the year a defalcation was discovered in our office for the Department of National War Services and the Assistant to the Treasury Officer was convicted of converting government funds to his own use by theft and conversion. The amount involved was \$6,698.51. This will be subject to some reduction by reason of recoveries made after the accounts for the year were closed.

Respectfully submitted,

B. G. McINTYRE,
Comptroller of the Treasury.

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

	Department	Ordinary Revenue	Special Receipts
A	Agriculture.....	889,475 95	2,031,287 36
AA	Auditor General's Office.....	25 00	5,344 61
B	Chief Electoral Officer.....	1,011 15	
BB	Civil Service Commission.....	148 51	511 06
C	External Affairs.....	132,179 55	104,787 17
CC	Finance.....	64,816,167 00	3,620,373 54
D	Fisheries.....	305,420 66	
F	Insurance.....	170,447 73	
G	Justice.....	408,150 90	
H	Labour.....	8,771 18	458,867 97
I	Legislation.....	21,291 73	
J	Mines and Resources.....	990,233 27	263,547 27
K	Munitions and Supply.....	93,763 30	118,789,962 64
KK	National Defence—Army Services.....	211,463 87	13,855,611 56
L	—Naval Services.....	56,631 88	1,233,219 89
LL	—Air Services.....	264,304 16	13,616,714 52
M	National Revenue.....	2,429,671,591 88	
N	National War Services.....	123,573 64	43,720 04
O	Pensions and National Health.....	490,337 38	371,752 10
P	Post Office.....	61,106,745 22	
R	Privy Council Office.....	65	1,625 06
T	Public Printing and Stationery.....	178,264 13	
U	Public Works.....	951,696 90	455,815 00
V	Royal Canadian Mounted Police.....	1,074,932 70	61,718 24
W	Secretary of State.....	604,016 21	29,159 96
X	Soldier Settlement of Canada.....	1,086,438 26	
Y	Trade and Commerce.....	4,329,864 94	246,550 10
Z	Transport.....	2,107,476 24	38,446,045 80
	Total.....	\$2,570,094,423 99	\$ 193,636,613 89

Certified Correct.

B. G. McINTYRE,

Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1944

Total Consolidated Fund Revenue	Credits to Non-Active Accounts	Refunds on Capital Accounts	Total Revenues and Credits
2,920,763 31			2,920,763 31
5,369 61			5,369 61
1,011 15			1,011 15
659 57			659 57
236,966 72			236,966 72
68,436,540 54	1,000,000 00		69,436,540 54
305,420 66			305,420 66
170,447 73			170,447 73
408,150 90			408,150 90
467,639 15			467,639 15
21,291 73			21,291 73
1,253,780 54	28,847 05		1,282,627 59
118,883,725 94			118,883,725 94
14,067,075 43			14,067,075 43
1,289,851 77			1,289,851 77
13,881,018 68			13,881,018 68
2,429,671 591 88			2,429,671,591 88
167,293 68			167,293 68
862,089 48			862,089 48
61,106,745 22			61,106,745 22
1,625 71			1,625 71
178,264 13			178,264 13
1,407,511 90			1,407,511 90
1,136,650 94			1,136,650 94
633,176 17			633,176 17
1,086,438 26			1,086,438 26
4,576,415 04			4,576,415 04
40,553,522 04	164,523 15	93,305 32	40,811,350 51
\$ 2,763,731,037 88	\$ 1,193,370 20	\$ 93,305 32	\$ 2,765,017,713 40

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of The Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,

Auditor General

PUBLIC ACCOUNTS: PART II

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

	Department	Return on Investments	Privileges Licences and Permits	Proceeds from Sales	Services and Service Fees
A	Agriculture.....	1,158 77	199,243 45	404,343 38	268,064 81
AA	Auditor General's Office.....			11 15	25 00
B	Chief Electoral Officer.....		Dr. 5 25		
BB	Civil Service Commission.....		118,209 39	818 97	2,561 45
C	External Affairs.....			3,965 50	45,821 37
CC	Finance.....	46,931,061 88	47,462 20	223,154 77	12,516 86
D	Fisheries.....				170,447 73
F	Insurance.....		11,228 32	391,025 91	192 16
G	Justice.....			2,034 35	
H	Labour.....	4 84			
I	Legislation.....		20,812 72		428 41
J	Mines and Resources.....	29,424 44	376,525 67	174,410 12	172,525 15
K	Munitions and Spuply.....	90,560 97	2,218 65		
KK	National Defence—Army Services.....				
L	—Naval Services.....				
LL	—Air Services.....				
M	National Revenue.....		27,164 49	2,964 31	368,275 42
N	National War Services.....				95 263 07
O	Pensions and National Health.....		8,378 00	3,873 37	234,718 38
P	Post Office.....			32,325 41	
R	Privy Council Office.....				
T	Public Printing and Stationery.....			178,167 73	
U	Public Works.....		165,995 43	94,480 76	641,713 35
V	Royal Canadian Mounted Police.....		1,578 52	4,213 80	1,004,047 25
W	Secretary of State.....		505,691 56	5,051 87	85,615 74
X	Soldier Settlement of Canada.....	991,804 96	94,068 42	10 00	
Y	Trade and Commerce.....	1,203 91	276,426 28	36,182 94	3,367,364 64
Z	Transport.....	236,093 49	661,848 75	18,229 44	1,138,602 67
		\$ 48,281,313 26	\$ 2,516,846 60	\$ 1,575,263 78	\$ 7,608,183 46

CATIONS AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1944

Premium Discount and Exchange	Refunds of Expenditure	Miscellaneous	Other Non- Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
42 63	5,255 66	11,367 25		889,475 95		889,475 95
				25 00		25 00
		1,000 00		1,011 15		1,011 15
	153 70			148 51		148 51
275 50	10,296 45	17 79		132,179 55		132,179 55
2,143,145 36	13,426 55	8,476 12	8,731,929 67*	57,877,826 45	6,938,340 55	64,816,167 00
1 77	1,661 67	20,623 39		305,420 66		305,420 66
				170,447 73		170,447 73
	2,687 05	3,017 46		408,150 90		408,150 90
2 35	6,728 29	1 35		8,771 18		8,771 18
71	49 89			21,291 73		21,291 73
123 25	117,659 90	8,092 28		878,760 81	111,472 46	990,233 27
	983 68			93,763 30		93,763 30
15 58	263 22	211,185 07		211,463 87		211,463 87
232 99		56,398 89		56,631 88		56,631 88
466 62		263,837 54		264,304 16		264,304 16
151 29	1,028 10	151,589 77		551,173 38	2,429,120,418 50	2,429,671,591 88
7,649 92	20,660 65			123,573 64		123,573 64
22 53	227,506 14	15,838 96		490,337 38		490,337 38
	2,914 65	585 79	61,070,919 37†	61,106,745 22		61,106,745 22
65				65		65
	96 40			178,264 13		178,264 13
10	21,142 51	28,364 75		951,696 90		951,696 90
	16,844 62	48,248 51		1,074,932 70		1,074,932 70
1,592 31	113 94	5,950 79		604,016 21		604,016 21
	554 88			1,086,438 26		1,086,438 26
118 47	6,867 61	448 34		3,688,612 19	641,252 75	4,329,864 94
37 00	25,183 52	27,481 37		2,107,476 24		2,107,476 24
\$ 2,153,879 03	\$ 482,079 14	\$ 862,525 42	\$ 69,802,849 04	\$ 133,282,939 73	\$2,436,811,484 26	\$ 2,570,094,423 99

*Department of Finance—Bullion and Coinage, \$8,731,929.67.

†Post Office Department—Postal Revenue, \$61,070,919.37.

PUBLIC ACCOUNTS: PART II
SUMMARIZED STATEMENT OF APPROPRIATIONS, EXPENDITURES.

	Department	Appropriations		
			Ordinary	Special
		120,774,131 50	8,841,402 94	37,188,542 13
A	Agriculture.....	674,848 00	347,589 21	
AA	Auditor General's Office.....	68,587 39	88,127 73	
B	Chief Electoral Officer.....	981,193 96	455,917 83	
BB	Civil Service Commission.....	2,451,927 22	1,531,723 29	
C	External Affairs.....	565,350,432 08	409,882,072 64	
CC	Finance.....	2,321,527 10	1,696,035 00	48,116 90
D	Fisheries.....	234,411 48	222,041 99	
E	Governor General and Lieutenant-Governors.....	184,660 00	183,131 65	
F	Insurance.....	6,000,243 35	5,472,034 44	
G	Justice.....	43,750,905 34	18,716,964 47	85,644 42
H	Labour.....	2,710,789 36	2,639,835 67	
I	Legislation.....	21,681,773 87	10,588,573 36	96,631 47
J	Mines and Resources.....	693,874,482 15	2,179,260 26	
KK	Munitions and Supply.....	1,337,950,723 70	42,655 75	
L	National Defence—Army Services.....	383,658,356 48	13,067 48	
LL	—Naval Services.....	953,044,126 00	12,450 00	
M	—Air Services.....	18,418,672 98	17,720,659 30	
NN	National Revenue.....	16,669,620 83	547,158 18	
NO	National War Services.....	75,630,267 10	54,841,362 66	
OP	Pensions and National Health.....	50,559,932 17	48,485,008 65	
P	Post Office.....	94,295 92	64,682 84	
Q	Prime Minister's Office.....	1,687,423 67	79,800 02	
R	Privy Council Office.....	130,986 00	123,734 82	
S	Public Archives.....	237,461 68	234,761 56	
T	Public Printing and Stationery.....	20,512,311 11	12,280,674 07	77,372 11
U	Public Works.....	11,178,493 23	6,677,804 47	
V	Royal Canadian Mounted Police.....	1,455,272 00	831,371 01	
W	Secretary of State.....	1,908,005 31	836,944 93	
X	Soldier Settlement of Canada.....	20,256,227 00	7,084,981 78	
Y	Trade and Commerce.....	141,563,159 29	17,658,931 90	
ZZ	Transport.....	912,603,220 34*		
	Canadian Mutual Aid Board.....			
	Total Expenditures.....	5,408,637,477 61	630,380,759 90	37,496,307 03
	DEPARTMENTAL WORKING CAPITAL ADVANCES			
T	Public Printing and Stationery.....	1,300,000 00		
	LOANS AND ADVANCES			
Z	To Railway and Steamship Companies—			
Z	Transport.....	18,420,676 86		
Z	Transport—War (U.K. Financing).....	2,111,726 13		
	Transport—War.....	21,471,251 00		
CC	To Foreign Exchange Control Board—			
	Finance—War (Section 3).....	185,000,000 00		
	To Sundry Government Agencies—			
X	Departmental:			
Z	Soldier Settlement of Canada.....	6,698,000 00	1,639,806 67	
	Transport.....	177,913 48		
CC	Crown Companies:			
K	Finance—War.....	13,810,584 50		
	Munitions and Supply—War.....	50,892,412 92		
CC	To Provincial and Municipal Governments—			
	Finance.....	186,232 24	186,232 24	
A	To United Kingdom and Other Governments—			
CC	Agriculture—War (Section 3).....	13,243,870 63		
K	Finance—War (Section 3).....	9,082,840 84		
	Munitions and Supply—War (Section 3).....	2,781,500 93		
KK	National Defence—War (Section 3).....			
L	Army Services.....	6,698,071 45		
LL	Naval Services.....	8,302,430 69		
Z	Air Services.....	226,297,333 19		
	Transport—War (Section 3).....	97,811 48		
CC	Miscellaneous—			
CC	Finance.....	2,088,027 00	921,730 00	
	Finance—War.....	5,000 00		
K	INVESTMENTS			
	Munitions and Supply—War.....	5,521,812 10		
		574,187,495 44	2,747,768 91	
	War Appropriation—unallotted balance.....	58,393,093 06		
	Grand Total.....	\$6,041,218,066 11	\$ 633,128,528 81	\$ 37,496,307 03

* An amount of \$1,000,000,000 was appropriated under the War Appropriation (United Nations Mutual Aid) Act, c. 17, 1944 and the unexpended balance of \$87,396,779.66 is available for expenditure in 1944-45.

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

ETC., BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1944

Expenditures					Lapsed
War	Government Owned Enterprises	Capital Accounts	Write Down of Assets and Other Charges	Total	
64,292,780 62				110,322,725 69	10,451,405 81
195,694 64				543,283 85	131,564 15
496,333 24				88,127 73	459 66
639,808 62				952,251 07	28,352 89
128,460,804 19				2,171,531 91	279,495 31
234,293 37			25,004,592 00	563,347,468 83	2,002,963 25
				1,978,445 27	343,081 83
				222,041 99	12,369 49
77,439 35				183,131 65	1,528 35
19,638,438 34				5,549,473 79	450,769 56
22,600 00				38,441,047 23	5,309,858 11
9,404,869 05				2,662,435 67	48,353 69
687,761,094 68			28,847 05	20,118,920 93	1,562,852 94
1,328,804,798 66				689,940,354 94	3,934,127 21
369,556,013 39				1,328,847,454 41	9,103,269 29
930,665,807 03				369,569,080 37	14,089,275 61
3,762 35				930,678,257 03	22,365,868 97
15,186,970 69				17,724,421 65	694,251 33
17,952,083 87				15,734,128 87	935,491 96
280,529 65				72,793,446 53	2,830,820 57
21,318 07				48,765,538 30	1,794,393 87
844,569 83				86,000 91	8,295 01
				924,360 85	763,053 82
6,466,096 45				123,734 82	7,251 18
4,267,289 96				234,761 56	2,700 12
363,526 61				18,824,742 63	1,687,568 48
58,207 21				10,945,094 43	233,398 80
12,182,957 78				1,194,897 62	260,374 38
76,541,185 86			553,385 31	1,448,537 45	459,467 86
912,603,220 34	1,306,961 21	2,621,978 38	37,837,580 54	19,267,939 56	988,287 44
				135,966,637 89	5,506,521 40
				912,603,220 34	
4,587,023,093 85	1,306,961 21	2,621,978 38	63,424,404 90	5,322,234,505 27	86,383,972 34
1,019,742 21				1,019,742 21	280,257 79
	18,420,676 86			18,420,676 86	
2,111,726 13				2,111,726 13	
20,661,753 06				20,661,753 06	809,497 94
185,000,000 00				185,000,000 00	
	153,940 10			1,639,806 67	5,058,193 33
13,810,584 50				153,940 10	23,973 38
50,892,412 92				13,810,584 50	
				50,892,412 92	
				186,232 24	
13,243,870 63				13,243,870 63	
9,082,840 84				9,082,840 84	
2,781,500 93				2,781,500 93	
6,698,071 45				6,698,071 45	
8,302,430 69				8,302,430 69	
226,297,333 19				226,297,333 19	
97,811 48				97,811 48	
5,000 00				921,730 00	1,166,297 00
				5,000 00	
5,521,812 10				5,521,812 10	
545,526,890 13	18,574,616 96			566,849,276 00	7,338,219 44
					58,393,093 06
\$ 5,132,549,983 98	\$ 19,881,578 17	\$ 2,621,978 38	\$ 63,424,404 90	\$ 5,889,102,781 27	\$ 152,115,284 84

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

**SUMMARIZED STATEMENT OF WAR EXPENDITURES
TO CLOSE OF FISCAL YEAR 1943-44**

	Department	Amount
A	Agriculture.....	112,113,430 27
AA	Auditor General's Office.....	560,384 08
B	Chief Electoral Officer.....	5,475 00
BB	Civil Service Commission.....	1,292,372 16
C	External Affairs.....	1,776,248 10
CC	Finance.....	1,231,678,038 38
D	Fisheries.....	538,392 96
G	Justice.....	270,586 49
H	Labour.....	44,565,068 99
I	Legislation.....	22,600 00
J	Mines and Resources.....	16,379,172 46
K	Munitions and Supply.....	1,576,209,141 18
KK	National Defence—Army Services.....	3,299,720,993 98
L	—Naval Services.....	801,244,013 78
LL	—Air Services.....	2,107,878,487 47
M	National Revenue.....	17,971 85
N	National War Services.....	29,374,944 66
O	Pensions and National Health.....	41,783,505 11
P	Post Office.....	1,285,354 13
Q	Prime Minister's Office.....	47,991 67
R	Privy Council Office.....	2,385,429 33
S	Public Archives.....	3,460 00
U	Public Works.....	23,000,201 16
V	Royal Canadian Mounted Police.....	14,863,109 73
W	Secretary of State.....	836,787 24
X	Soldier Settlement of Canada.....	86,097 86
Y	Trade and Commerce.....	23,157,221 17
Z	Transport.....	88,641,138 97
ZZ	Canadian Mutual Aid Board.....	912,603,220 34
	Total.....	\$ 10,332,340,838 52

The above departmental totals represent the cumulative War expenditures after applying (a) refunds of Previous Years' War Expenditures received to the close of 1943-44, (b) items classified as War Revenues in 1940-41 and 1941-42, and (c) items classified as Miscellaneous War Revenues and Sale of Surplus War Assets in 1943-44. They do not include outstanding loans and advances made under authority of the various War Appropriation Acts and the War Appropriation (United Kingdom Financing) Act, 1942, to Government-owned companies, private companies and Allied Governments.

A distribution by projects of the amount shown for each department precedes the details of War expenditures in each departmental section hereof. Details of previous years' expenditures and credits by fiscal years will be found in the Annual Reports of the Auditor General for 1940 to 1942 inclusive, and in Public Accounts, 1943.

1943-44

PUBLIC ACCOUNTS

PART II

A

DEPARTMENT OF AGRICULTURE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	8,841,402 94
Special	37,188,542 13
War	64,292,780 62
	<u>\$110,322,725 69</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	889,475 95
Special Receipts	2,031,287 36
	<u>\$ 2,920,763 31</u>

Receipts and Disbursements—Open Accounts

[13] Loans and Advances.....	13,243,870 63	[9] Floating Debt	(Dr.) 212,124 02
		[10] Deposit and Trust Accounts....	4,805 11
		[12] Deferred Credits	20,506 80
		[13] Sundry Suspense Accounts.....	22,797 82
	<u>\$ 13,243,870 63</u>		<u>(Dr.)\$ 164,014 29</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page A-71.

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
A Return on Investments.....	1,158 77	45 87
B Privileges, Licences and Permits.....	199,243 45	181,926 02
C Proceeds from Sales.....	404,343 38	324,854 03
D Services and Service Fees.....	268,064 81	249,312 09
E Premium, Discount and Exchange.....	42 63	
F Refunds of Expenditures.....	5,255 66	10,231 51
G Miscellaneous	11,367 25	10,280 94
Total Ordinary	<u>889,475 95</u>	<u>776,650 46</u>
Special Receipts—		
H Refunds of Previous Years' Special Expenditures.....	117,257 95	145,530 33
I Refunds of Previous Years' War Expenditures.....	1,914,029 41	1,889,666 79
Grand Total	<u>\$2,920,763 31</u>	<u>\$2,811,847 58</u>

Details

Ordinary Revenue—

A Return on Investments: Miscellaneous interest charges on sales of land under the Prairie Farm Rehabilitation Act.....		1,158 77
B Privileges, Licences and Permits: Registration and licence fees, \$45,540.58, were collected under authority of various Acts administered by the Department. Rentals from employees occupying dwellings on Experimental Farms, \$30,758.40; rentals of irrigated lands, \$1,077.46, community pasture fees, \$110,871.29, water charges, \$10,079.22, hay permits, \$846.50, and grazing fees, \$70, are charges levied under authority of the Prairie Farm Rehabilitation Act.....		199,243 45
C Proceeds from Sales: Experimental Farms live stock and produce, \$327,681.43, land, \$973.50; live stock originally purchased under policies administered by the Production Service, \$33,891.08; live stock and produce under the Prairie Farm Rehabilitation Act, \$21,338.55; irrigated land, \$6,164.62; other live stock and produce, \$5,623.24; salvaged material, \$2,033.33; tags and labels, \$824.03; miscellaneous, \$5,815.60, of which amount \$5,000 is the first instalment on the sale of the Experimental Farm Station at Rosthern, Sask. (P.C. 5/7263 of Sept. 17, 1943).....		404,343 38
D Services and Service Fees: Race Track Supervision—difference between receipts and expenses, \$3,320.26; inspection fees, \$229,659.22; fumigation fees, \$1,201.38; record of performance fees, \$25,612.38; grain cleaning, \$4,523.61; rental of equipment, \$2,404.76; breeding fees, \$1,091.58; labour charges, \$251.62.....		268,064 81
<p>Race Track Supervision: Section 235 of the Criminal Code provides for the appointment by the Minister of Agriculture of an officer to approve of the type of pari-mutuel machines used, to supervise the operations of the machines, and to enforce the provisions of the Code relating to race-track betting; the expense incident to such supervision to be borne by the sponsoring racing association. Expenses are provided for by daily fees levied against race-track meetings. From the revenue so obtained, costs of supervision are paid. In the Province of Quebec civilian supervisors are employed, while in other provinces officers of the Royal Canadian Mounted Police perform this function. Payments to the Royal Canadian Mounted Police, with the exception of out-of-pocket expenses arising in connection with this activity, are deposited to the Royal Canadian Mounted Police Benefit Fund under authority of the Royal Canadian Mounted Police Act.</p> <p>Inspection Fees: Fruit car grading and inspection fees are collected under authority of the Fruit, Vegetables and Honey Act; egg inspection fees, dressed poultry inspection fees, fur grading and inspection fees, under the Live Stock and Live Stock Products Act; field inspection fees, seed testing and inspection fees, etc., under the Seeds Act. Inspections are required to be made under the Animal Contagious Diseases Act and the Meat and Canned Foods Act.</p> <p>Fumigation Fees: All charges in connection with the treatment of nursery stock entering Canada, which is found to be infected, are recovered from the importer under authority of the Destructive Insect and Pest Act. Under the Animal Contagious Diseases Act, merchandise imported in hay, straw, or other raw product of the soil must be disinfected before entry. When fumigated at a Canadian fumigation station, fees are collected by ministerial authority.</p> <p>Record of Performance Fees: Under regulations issued by the Department, tests are conducted to determine the butter fat content of milk and the total milk production of individual pure-bred cows; an annual fee of \$5 per herd is charged. Regulations also exist governing the recording of egg production under the supervision of departmental officers; fees are levied according to the number of birds entered under the plan.</p>		
E Premium, Discount and Exchange.....		42 63
F Refunds of Expenditure.....		5,255 66
This item includes \$2,557.07 representing receipts from sale of 236 hog scales purchased under authority of P.C. 5/2314 of April 7, 1943.		
G Miscellaneous: Fines and forfeitures, \$1,916.80; livery charges, \$9,180.17; sundries, \$270.28.....		11,367 25
Fines and forfeitures consist of penalties imposed for infractions of various acts administered by the Department. Livery charges represent refunds from the several provinces to cover transportation costs of veterinary inspectors engaged in bovine tuberculosis tests.		
Total Ordinary		889,475 95

Special Receipts—

H Refunds of Previous Years' Special Expenditures: Assistance to encourage the improvement of Cheese and Cheese Factories, \$513.22; Direct Relief Agreements, \$158.60; Feed and Fodder Agreements, \$26.78; Re-establishment of Settlers, \$15,769.15; Prairie Farm Rehabilitation, \$8,690.41; Prairie Farm Assistance, \$110.43; Wheat Acreage Reduction, \$91,989.36.....		117,257 95
Wheat Acreage Reduction receipts for the most part are recoveries of overpayments on information received subsequent to date of payment.		

I Refunds of Previous Years' War Expenditures: Dehydration of Vegetables—1941, \$29,767.44; 1942, \$547,272.81; Sheep Raising Program, \$1,030.42; Reserve Stock of feed grains "Plan A", \$12,515.64; Fertilizers and Pesticides Administrator, \$49.85; Purchase of Argentine rape seed and sunflower seed, 1943, \$9,235.21; Joint Seed Program, 1942, \$5,233.11; Purchase of alfalfa seed, \$1,712.05; Purchase of Red and Alsike clover seed, \$2,116.20; Nova Scotia Apple Agreement, 1942, \$42,281.76; disposal of no-grade egg powder, \$9,268.23; Dehydrated agricultural products, \$1,212,135.61; Prairie Farm Income, \$4,670.90; Etnach Flax Tow Scutching Machines, \$20,750; Installation of Experimental Refrigeration, \$335.54; Purchase of fibre flax seed, \$820.50; Purchase of Royal flax seed, \$731.32; Vanhauwaert Turbine Tow Scutching Machines, \$13,805.33; Ontario Apple Agreement, 1940, \$292.60; Subsidy on Export Eggs, \$4.89 1,911,029.41

These amounts include proceeds from sales resulting from the various programs pertaining to the War activities of the Department.

Grand Total \$2,920,763 31

Certified Correct.

H. BARTON,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44	1943-44	1942-43	1942-43
	Appropriations	Expenditures	Appropriations	Expenditures
Annual Appropriation Acts.....	45,734,555 00	43,436,297 90	41,803,516 00	38,181,315 31
Continuing Statutory Provisions.....	2,593,647 17	2,593,647 17	268,047 31	268,047 31
Transferred from annual appropriations of the Department of Finance.....			9,314 03	9,314 03
	48,328,202 17	46,029,945 07	42,080,877 34	38,458,676 65
Allotted from the War Appropriation....	72,445,929 33	64,292,780 62	23,119,102 16	19,980,219 33
Total	<u>\$120,774,131 50</u>	<u>\$110,322,725 69</u>	<u>\$65,199,979 50</u>	<u>\$58,438,895 98</u>

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
ADMINISTRATION SERVICE					
A-6	Stat.	Salary of Minister—Salaries Act. c. 182, R.S....	10,000 00	10,000 00	
A-6	Stat.	Motor Car Allowance to Minister—Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
A-6	1	Departmental Administration.....	130,406 00	116,390 83	14,015 17
A-6	2	Publicity and Extension Division.....	107,876 00	104,954 59	2,921 41
A-6	3	Advisory Committee on Agricultural Services..	1,680 00	1,487 20	192 80
A-6	4	Contributions to Empire Bureaux.....	36,407 00	33,440 07	2,966 93
SCIENCE SERVICE					
A-7	5	Science Service Administration.....	25,164 00	22,066 63	4,097 37
A-7	6	Animal and Poultry Pathology.....	147,300 00	144,181 42	3,118 58
A-8	7	Bacteriology and Dairy Research.....	44,088 00	42,594 46	1,493 54
A-8	8	Botany and Plant Pathology.....	316,109 00	312,964 63	3,144 37
A-9	9	Agricultural Chemistry.....	102,881 00	95,966 87	6,914 13
A-9	10	Entomology.....	488,847 00	481,560 64	7,286 36
A-10	11	Plant Protection.....	290,591 00	282,096 11	8,494 89
EXPERIMENTAL FARMS SERVICE					
A-11	12	Experimental Farms Administration.....	59,480 00	58,731 15	748 85
A-11	13	Central Experimental Farm.....	619,360 00	613,497 91	5,862 09
A-12	14	Branch Farms and Stations and Illustration Stations.....	1,434,214 00	1,409,265 07	24,948 93

DEPARTMENT OF AGRICULTURE

A-5

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
PRODUCTION SERVICE					
A-16	15	Production Service Administration.....	36,645 00	31,842 84	4,802 16
A-16	16	Health of Animals— Administration of Animal Contagious Dis- eases Act and Meat and Canned Foods Act	1,818,000 00	1,723,884 70	94,115 30
A-19	17	Compensation for animals slaughtered.....	375,468 00	359,011 97	16,456 03
A-19	451	Payment of compensation to owners of ani- mals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovid- ed for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	728 00	728 00	
A-20	18	Live Stock and Poultry.....	759,992 00	652,151 11	107,840 89
A-21	19	Plant Products—Seeds, Feeds, Fertilizers, In- secticides and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association.....	535,785 00	518,440 23	17,344 77
A-22	20	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates.....	65,000 00	65,000 00	
A-23	21	Grants to Agricultural Organizations, in the amounts detailed in the Estimates.....	33,500 00	32,500 00	1,000 00
MARKETING SERVICE					
A-23	22	Marketing Service Administration.....	103,589 00	98,354 74	5,234 26
A-23	23	Agricultural Economics.....	95,758 00	89,700 48	6,057 52
A-24	24	Dairy Products.....	387,289 00	375,246 83	12,042 17
A-25	25	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.....	178,720 00	46,936 72	131,783 28
A-26	26	Fruit, Vegetable and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council.....	543,220 00	530,084 44	13,135 56
A-27	27	Live Stock and Live Stock Products.....	564,458 00	557,608 17	6,849 83
A-28	28	Marketing of Agricultural Products, including temporary appointments that may be re- quired to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$13,000.....	25,000 00	24,715 13	284 87
SUPERANNUATION AND RETIREMENT BENEFITS					
A-28	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	4,000 00	4,000 00	
Total Ordinary.....			9,344,555 00	8,841,402 94	503,152 06
SPECIAL					
A-28	29	Prairie Farm Rehabilitation Act and Water Storage.....	2,000,000 00	1,811,305 27	188,694 73
A-31	Stat.	Prairie Farm Assistance Act, c. 50, 1939.....	2,577,647 17	2,577,647 17	
A-31	30	Prairie Farm Assistance Act Administration.....	250,000 00	216,777 47	33,222 53
A-32	31	Wheat Acreage Reduction Payments; for ad- ministration expenses in connection there- with, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	32,081,000 00	30,950,345 72	1,130,654 28
A-55	32	Assistance to encourage the improvement of Cheese and Cheese Factories.....	1,875,000 00	1,598,869 26	276,130 74
A-55	456	Agricultural Research, in co-operation with the National Research Council and subject to the approval of the Governor-in-Council.....	200,000 00	33,597 24	166,402 76
Total Special.....			38,983,647 17	37,188,542 13	1,795,105 04
Total War (Details on page A-56).....			72,445,929 33	64,292,780 62	8,153,148 71
Grand Total.....			\$120,774,131 50	\$110,322,725 69	\$10,451,405 81

PUBLIC ACCOUNTS: PART II

ADMINISTRATION SERVICE

Salary of Minister, Hon. J. G. Gardiner, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 1 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	98,920 00	98,120 00	90,433 58
B Cost of Living Bonus and Other Pay-list Items.....	7,446 00	8,246 00	8,198 47
C Equipment	4,740 00	4,740 00	4,537 32
D Miscellaneous	300 00	300 00	204 51
E Printing and Stationery.....	9,000 00	9,000 00	5,179 57
F Telephones, Telegrams and Postage.....	3,000 00	3,000 00	1,941 10
G Travelling Expenses	7,000 00	7,000 00	5,896 28
	\$ 130,406 00	\$ 130,406 00	\$ 116,390 83

As of March 31, 1944, there were 59 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): G. S. H. Barton, Deputy Minister, \$10,000; J. G. Bouchard, Assistant Deputy Minister, \$1,800; W. C. M. Beckstead, \$2,400 (Oct. 1); D. L. Burgess, \$3,720; I. J. Cummings, \$3,720; B. M. Deachman, \$2,400; secretarial allowance \$600 (Nov. 17); S. R. N. Hodgins, \$1,800; A. L. Shaw, \$2,700; E. F. Steele, \$4,020; G. A. Traill, \$2,400.

As of March 31, 1944, there were 2 employees receiving war duties supplements.
G Travelling expenses in excess of \$300 were paid to: Hon. J. G. Gardiner, \$3,645.74; G. S. H. Barton, \$758.86; J. G. Bouchard, \$509.84; C. V. Parker, \$633.17.

Vote 2 Publicity and Extension Division

	Estimates	Allotments	Expenditures
A Salaries	75,590 00	70,090 00	68,763 02
B Cost of Living Bonus and Other Pay-list Items.....	8,986 00	8,986 00	8,471 96
C Express, Freight and Cartage.....	3,500 00	3,200 00	3,067 13
D Printing and Stationery.....	10,000 00	10,000 00	9,574 14
E Supplies and Materials.....	2,500 00	8,200 00	8,104 38
F Telephones, Telegrams and Postage.....	2,800 00	2,600 00	2,298 01
G Travelling Expenses	4,500 00	4,800 00	4,675 95
	\$ 107,876 00	\$ 107,876 00	\$ 104,954 59

As of March 31, 1944, there were 40 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): G. J. Fixter, \$2,520 (May 1); F. James, \$3,720; R. B. W. Marven, \$2,820; J. S. McGiffin, \$2,880; F. C. Nunnick, \$4,320.

Wages of labourers and casual employees amounted to \$8,243.13.

G Travelling expenses in excess of \$300 were paid to: L. Cummings, \$1,016.37; R. B. W. Marven, \$650.23; C. L. Moxley, \$682.10; F. C. Nunnick, \$1,323.96; A. Potvin, \$750.02.

Vote 3 Advisory Committee on Agricultural Services

	Estimate	Allotment	Expenditures
Miscellaneous Services, including Travelling Expenses.....	\$ 1,680 00	\$ 1,680 00	\$ 1,487 20

Vote 4 Contributions to Empire Bureaux

	Estimates	Allotments	Expenditures
Farnham House Laboratory	6,083 33	6,083 33	5,587 50
Imperial Agricultural Bureaux	22,050 33	22,050 33	20,253 57
Imperial Bureau of Entomology.....	5,353 34	5,353 34	4,917 00
Imperial Bureau of Mycology.....	2,920 00	2,920 00	2,682 00
	\$ 36,407 00	\$ 36,407 00	\$ 33,440 07

The annual contributions agreed upon by the 1936 conference expired with the fiscal year ended March 31, 1942. The conference recommended that, should it be proved impracticable to assemble the next conference before the autumn of 1941, the existing scale of contributions would be maintained, pending the calling of a conference when circumstances permit. The payments, therefore, represent Canada's usual contributions as follows: Farnham House Laboratory, £1,250; Imperial Agricultural Bureaux, £3,875, plus £656 additional for potato research; Imperial Bureau of Entomology, £1,100; Imperial Bureau of Mycology, £600.

The difference between the amounts voted and those expended is due to the fact that the Estimates were based on the par rate of exchange, viz. \$4.86½. The official rate is \$4.47.

SCIENCE SERVICE

Vote 5 Science Service Administration

	Estimates	Allotments	Expenditures
A Salaries	20,985 00	20,885 00	18,681 19
B Cost of Living Bonus and Other Pay-list Items.....	1,328 00	1,328 00	1,270 44
C Co-operative Investigations.....	1,800 00	1,800 00	450 03
D Printing and Stationery.....	1,000 00	1,000 00	977 10
E Supplies and Materials.....	26 00	26 00	7 96
F Telephones, Telegrams and Postage.....	125 00	225 00	224 01
G Travelling Expenses.....	900 00	900 00	455 90
	<u>\$ 26,164 00</u>	<u>\$ 26,164 00</u>	<u>\$ 22,066 63</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): T. B. G. Rankin, \$2,400 (Aug. 1); J. M. Swaine, \$6,900; H. L. Trueman, \$3,480.

G Travelling expenses in excess of \$300 were paid to: J. M. Swaine, \$441.15.

Vote 6 Animal and Poultry Pathology

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	113,765 00	104,065 00	103,763 68
B Cost of Living Bonus and Other Pay-list Items.....	10,065 00	9,265 00	8,907 17
C Buildings and Lands.....	1,000 00	1,000 00	530 31
D Equipment	500 00	3,000 00	2,954 47
E Express, Freight and Cartage.....	400 00	850 00	747 01
F Miscellaneous	2,240 00	2,840 00	2,721 95
G Printing and Stationery.....	2,500 00	2,500 00	2,230 11
H Supplies and Materials.....	13,000 00	18,800 00	17,724 94
I Telephones, Telegrams and Postage.....	250 00	400 00	369 93
J Travelling Expenses.....	3,580 00	4,580 00	4,231 85
	<u>\$ 147,300 00</u>	<u>\$ 147,300 00</u>	<u>\$ 144,181 42</u>

As of March 31, 1944, there were 42 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): J. C. Bankier, \$2,700; E. W. Bond, \$2,520; E. A. B. Bruce, \$3,120 (house \$360); R. Gwatkin, \$3,300; L. M. Heath, \$3,660; H. Konst, \$3,180; C. Mackie, \$2,520; C. W. McIntosh, \$3,780; C. A. Mitchell, \$4,320; T. Moore, \$2,700; P. J. G. Plummer, \$3,300; W. E. Swales, \$3,060; E. A. Watson, \$4,920 (May 1); C. H. Weaver, \$3,660; A. B. Wickware, \$3,120.

Wages of labourers and casual employees amounted to \$19,774.18.

D Includes the purchase of 1 new car at a cost of \$1,666.21.

J Travelling expenses in excess of \$300 were paid to: R. Gwatkin, \$531.83; C. A. Mitchell, \$431.08; I. W. Moynihan, \$302.41; W. E. Swales, \$609.92; C. H. Weaver, \$349.59.

Suppliers receiving \$5,000 or more: Toronto Elevators Limited, \$6,044.85.

Vote 7 (and Vote 446, Supplementary Estimates) Bacteriology and Dairy Research

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	36,510 00	36,740 00	36,603 62
B Cost of Living Bonus and Other Pay-list Items.....	1,813 00	1,893 00	1,889 71
C Equipment	755 00	605 00	219 56
D Express, Freight and Cartage.....	380 00	180 00	80 65
E Miscellaneous	250 00	450 00	320 14
F Printing and Stationery.....	1,000 00	400 00	239 55
G Supplies	1,950 00	1,950 00	1,580 36
H Telephones, Telegrams and Postage.....	100 00	100 00	75 24
I Travelling Expenses	1,300 00	1,770 00	1,585 63
	<u>\$ 44,088 00</u>	<u>\$ 44,088 00</u>	<u>\$ 42,594 46</u>

As of March 31, 1944, there were 15 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: H. L. Berard, \$2,600; E. G. Hood, \$3,780; C. K. Johns, \$3,180, war duties supplement, \$120; A. H. Jones, \$2,400; A. G. Lockhead, \$4,140; R. H. Thexton, \$2,520; M. I. Timonin, \$2,580; A. H. White, \$3,060.

Wages of labourers and casual employees amounted to \$1,887.77.

I Travelling expenses in excess of \$300 were paid to: E. G. Hood, \$426.89.

Vote 8 (and Vote 415, Further Supplementary Estimates) Botany and Plant Pathology

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	259,734 00	255,201 56	255,201 56
B Cost of Living Bonus and Other Pay-list Items.....	16,440 00	18,409 20	18,409 20
C Equipment	5,000 00	5,511 76	5,511 76
D Express, Freight and Cartage.....	600 00	755 34	755 34
E Miscellaneous	1,500 00	1,905 60	1,905 60
F Printing and Stationery.....	6,000 00	4,293 62	4,293 62
G Rents	3,600 00	3,600 00	3,400 00
H Supplies	6,000 00	9,281 15	9,281 15
I Telephones, Telegrams and Postage.....	1,735 00	1,650 77	1,369 61
J Travelling Expenses	15,500 00	15,500 00	12,836 79
	<u>\$ 316,109 00</u>	<u>\$ 316,109 00</u>	<u>\$ 312,964 63</u>

As of March 31, 1944, there were 105 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of those employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Berkeley, G. H.	\$ 3,240 00	\$ 414 41	MacLeod, D. J.	3,180 00	
Broadfoot, W. C.	2,880 00		MacRae, R.	2,700 00	
Brown, A. M.	2,400 00		McCallum, A. W.	2,880 00	
Buckley, A. R. T.	2,700 00		McLarty, H. R.	3,660 00	
Chamberlain, G. C.	3,180 00		Mead, H. W.	2,400 00	
Connors, I. L.	3,180 00		Mounce, I.	3,180 00	
Cormack, M. W.	2,700 00		Newton, M.	3,240 00	
Craigie, J. H.	4,140 00		Newton, W.	3,180 00	
Drayton, F. L.	3,660 00		Perreault, J. C.	2,880 00	
Fitzpatrick, R. E.	2,400 00		Peterson, B.	2,400 00	
Gordon, W. L.	2,880 00		Popp, W.	2,400 00	
Greaney, F. J.	3,180 00		Racicot, H. N.	3,180 00	
Groh, H.	3,180 00		Richardson, J. K.	2,400 00	
Gussow, H. T.	5,220 00	754 37	Russell, R. C.	2,880 00	
Hildebrand, A. A.	2,400 00		Sallans, B. J.	2,700 00	
Hockey, J. F. D.	3,180 00		Sanford, G. B.	3,180 00	
Howatt, L. J.	2,700 00		*Scott, G. A.	2,700 00	433 55
Hurst, R. R.	3,180 00		*Senn, H. A.	3,000 00	
Johnson, T.	2,880 00		Simmonds, P.	3,240 00	
Jones, W.	2,400 00		Willison, R. S.	2,880 00	
Koch, L. W.	2,880 00	524 22	Woolliams, G. E.	2,700 00	
Machacek, J. E.	2,400 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 4 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): G. A. Scott, \$120; H. A. Senn, \$300.

Wages of labourers and casual employees amounted to \$37,050.56.

C Includes the purchase of 1 new car at a net cost of \$925.81 after deducting an allowance of \$550 on 1 used car.

J The following employee, whose salary rate was under \$2,400, on that date, received travelling expenses in excess of \$300: J. E. Bier, \$561.36.

Vote 9 Agricultural Chemistry

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	88,140 00	82,385 00	81,163 43
B Cost of Living Bonus and Other Pay-list Items.....	5,947 00	7,447 00	6,439 44
C Equipment	900 00	1,400 00	1,181 71
D Express, Freight and Cartage.....	550 00	550 00	479 70
E Miscellaneous	350 00	550 00	521 93
F Printing and Stationery.....	1,000 00	1,000 00	728 86
G Supplies and Materials.....	4,894 00	7,894 00	4,580 57
H Telephones, Telegrams and Postage.....	100 00	200 00	184 11
I Travelling Expenses	1,000 00	1,455 00	687 12
	<u>\$ 102,881 00</u>	<u>\$ 102,881 00</u>	<u>\$ 95,966 87</u>

As of March 31, 1944, there were 44 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): C. E. Allen, \$3,180 (military leave April 22); H. J. Atkinson, \$2,820; A. R. G. Emslie, \$2,700; G. R. Giles, \$3,180 (military leave June 25); H. S. Hammond, \$3,180 (Dec. 4); B. Hedley, \$2,700 (Oct. 9); F. A. Herman, \$3,300; J. T. Janson, \$3,660; F. B. Johnston, \$2,700; C. H. Robinson, \$4,620; *H. H. Selwyn, \$2,400; C. J. Watson, \$3,660; L. E. S. Wright, \$3,660.

* Received additional compensation—see following list.

As of March 31, 1944, there were 2 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): H. H. Selwyn, \$300.

Wages of labourers and casual employees amounted to \$5,207.92.

Vote 10 (and Vote 447, Supplementary Estimates) Entomology

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	373,278 00	353,423 58	353,423 58
B Cost of Living Bonus and Other Pay-list Items.....	24,471 00	27,869 94	27,869 94
C Advertising	10,500 00	10,500 00	5,414 55
D Buildings and Lands	10,135 00	11,172 91	11,172 91
E Equipment	4,250 00	7,085 16	7,085 16
F Express, Freight and Cartage.....	1,910 00	1,933 43	1,933 43
G Miscellaneous	2,934 00	7,184 71	7,184 71
H Printing and Stationery.....	8,127 00	7,909 58	6,526 45
I Rents	3,801 00	3,801 00	3,342 25
J Supplies and Materials.....	15,667 00	15,940 83	15,940 83
K Telephones and Telegrams.....	3,224 00	3,224 00	2,864 97
L Travelling Expenses	30,550 00	38,801 86	38,801 86
	<u>\$ 488,847 00</u>	<u>\$ 488,847 00</u>	<u>\$ 481,560 64</u>

As of March 31, 1944, there were 164 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, T.	\$ 2,400 00		Maltais, J. B.	2,400 00	625 43
Arnason, A. P.	2,700 00	\$ 403 82	Manson, G. F.	2,700 00	
Atwood, C. E.	2,400 00	645 55	Marshall, J.	3,060 00	
Baird, A. B.	3,660 00		Mathers, W. G.	2,400 00	
Balch, R. E.	3,180 00	350 36	McDunnough, J. H.	4,140 00	
Beall, G.	2,400 00		McLaine, L. S. (Aug. 1) ..	4,620 00	
Bird, R. D.	3,180 00	454 02	*Painter, R. H.	2,460 00	2,944 53
Brown, W. J.	3,180 00		Patterson, N. A.	2,700 00	
Buckell, E. R.	3,180 00	381 47	Paul, L. C.	2,400 00	406 81
Crawford, H. G. M.	4,320 00		Peck, O.	2,400 00	
Daviault, L. (Jan. 1) ..	2,400 00	360 91	Petch, C. E.	3,180 00	356 86
de Gryse, J. J.	4,140 00	361 60	Pickett, A. D.	3,060 00	
Downes, W.	2,700 00		Prebble, M. L.	2,700 00	387 19
Dustan, A. G.	3,180 00		Recks, W. A.	2,400 00	
Dustan, G. G.	2,460 00		Richmond, H. A.	2,400 00	719 16
Farstad, C.	2,400 00	1,200 41	Ross, W. A.	3,660 00	431 54
Garlick, W. G. P.	2,700 00		Seamans, H. L.	3,660 00	656 10
Glen, R.	2,700 00		Simpson, L. J. M.	2,700 00	
Glendenning, R.	2,700 00		Smith, R. W.	2,880 00	
Gorham, R. P.	2,700 00	542 63	Spencer, G. J. (Nov. 11) ..	3,180 00	
Graham, A. R.	2,400 00		Stewart, K. E.	2,700 00	
Gray, H. E.	3,180 00	587 84	Stirret, G. M.	3,180 00	946 39
Gregson, J. D.	2,400 00	414 11	Twinn, C. R.	3,180 00	
Hall, J. A.	2,400 00		Venables, E. P.	2,400 00	
Hammond, G. H.	2,400 00	549 53	Walley, G. S.	2,880 00	
Handford, R. H.	2,400 00	570 38	Watson, E. B.	3,180 00	
Hopping, G. R.	2,880 00		White, R. M.	2,400 00	821 44
King, K. M.	3,660 00	794 72	Wishart, G.	2,700 00	328 31
Mail, G. A. (Nov. 11) ..	3,180 00				

* Received war duties supplement at the rate of \$240 per annum.

Wages of labourers and casual employees amounted to \$26,973.66.

D Includes \$9,872 for construction at Fredericton of a greenhouse, workroom, coal bin and lean-to.
E Includes the purchase of 1 new car at a net cost of \$1,202.76 after deducting an allowance of \$50 on 1 used car.

G Includes a grant of \$3,500 to the Imperial Parasite Service for exploration in South America.

L The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: W. R. Allen, \$538.88; D. A. Arnott, \$306.98; A. D. Baker, \$783.46; A. A. Beaulieu, \$449.18; N. R. Brown, \$333.15; F. Cameron, \$476.69; R. Duhamel, \$483.71; W. B. Fox, \$348.66; L. Jacobson, \$660.28; R. R. Lejueune, \$392.49; W. C. McGuffin, \$349.30; H. W. Moore, \$604.46; D. A. Ross, \$360.43; D. N. Smith, \$714.53; S. G. Smith, \$583.75; A. Wilkes, \$437.33.

Suppliers receiving \$5,000 or more: Lord & Burnham Co., Ltd., St. Catharines, Ontario, \$9,956.47.

Vote 11 (and Vote 448, Supplementary Estimates) Plant Protection

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	204,195 00	198,585 82	193,332 98
B Cost of Living Bonus and Other Pay-list Items.....	17,195 00	18,988 93	18,988 93
C Buildings and Lands.....	10,200 00	11,000 00	9,693 06
D Equipment	2,340 00	2,340 00	1,481 18
E Freight, Express and Cartage.....	500 00	538 26	538 26
F Miscellaneous	440 00	840 00	394 82
G Printing and Stationery.....	4,000 00	4,500 00	4,320 29
H Rents and Taxes.....	700 00	1,300 00	1,194 01
I Supplies and Materials.....	5,718 00	2,018 00	1,838 12
J Telephones, Telegrams and Postage.....	2,300 00	2,800 00	2,634 47
K Travelling Expenses	43,000 00	47,679 99	47,679 99
	\$ 290,591 00	\$ 290,591 00	\$ 282,096 11

As of March 31, 1944, there were 109 employees paid from this account. The following were receiving salaries at an annual rate of \$2,100 or over, exclusive of cost of living bonus, on that date: W. A. Fowler, \$2,880; E. W. Harber, \$3,000; W. N. Keenan, \$3,750; H. A. C. Monro, \$2,520; H. F. Olds, \$2,880; S. G. Peppin, \$2,520; W. St. G. Ryan, \$2,880; R. W. Sheppard, \$2,520; P. N. Vroom, \$2,520.

Wages of labourers and casual employees amounted to \$1,002.37.

As of March 31, 1944, there was 1 employee receiving a war duties supplement.

C Includes \$8,932.60 for construction at Charlottetown of a greenhouse and workroom.

D Includes the purchase of 1 new car at a net cost of \$979.82 after deducting an allowance of \$400 on 1 used car.

K Travelling expenses in excess of \$300 were paid to: B. Baribeau, \$776.98; P. J. G. Baribeau, \$840.73; N. P. Beaudoin, \$658.22; E. R. Bewell, \$775.34; W. Briggs, \$513.31; P. C. Brown, \$509.23; G. C. Burt, \$462.72; A. Charlebois, \$518.54; G. E. Clayland, \$760.03; W. R. Code, \$353.02; C. Copeland, \$572.16; W. A. Cumming, \$880.67; P. E. Donat, \$349.29; J. G. Ethier, \$1,244.98; W. S. Fenwick, \$378.66; A. Fimmamore, \$384.45; W. A. Fowler, \$603.19; C. H. Godwin, \$818.50; F. W. Gregory, \$319.15; F. J. Hudson, \$542.82; J. N. Hume, \$390.38; C. E. Kearney, \$419.01; W. N. Keenan, \$1,058.06; W. L. S. Kemp, \$669.25; O. W. Lachaine, \$808.42; W. R. Lapp, \$499.78; R. C. Layton, \$488.70; L. P. LeBrun, \$693.88; E. R. W. Longmoore, \$536.56; G. U. McBay, \$606.29; W. M. McCullough, \$578.61; H. L. McLaren, \$312.30; H. S. McLeod, \$940.46; L. E. McNair, \$361.32; J. W. Marriott, \$1,113.61; J. D. Michaud, \$517.56; H. A. U. Monro, \$676.07; D. L. Moore, \$878.88; H. F. Olds, \$525.62; J. C. Paddon, \$410.21; S. G. Peppin, \$413.36; D. J. Petty, \$411.73; C. W. Ramsay, \$302.64; L. L. Reed, \$1,428.77; C. E. Robison, \$511.72; W. G. Ross, \$639.84; W. St. G. Ryan, \$1,237.60; J. W. Seannell, \$1,702.50; R. W. Sheppard, \$447.14; P. Tache, \$599.46; D. Tanguay, \$665.77; D. W. Thorne, \$436.43; W. D. Touzeau, \$459.84; E. A. True, \$595.76; F. B. Warnock, \$342.60; R. G. Webber, \$513.88; H. W. Whiteside, \$1,262.21; N. S. Wright, \$384.25; C. E. Wry, \$555.41.

Suppliers receiving \$5,000 or more: Lord & Burnham Co., Ltd., St. Catharines, Ontario, \$9,132.60.

EXPERIMENTAL FARMS SERVICE

Vote 12 Experimental Farms Administration

	Estimates	Allotments	Expenditures
A Salaries	51,180 00	51,180 00	50,905 80
B Cost of Living Bonus and Other Pay-list Items.....	3,400 00	3,850 00	3,832 85
C Equipment	300 00	200 00	125 12
D Miscellaneous	500 00	150 00	50 08
E Printing and Stationery.....	2,100 00	2,100 00	1,975 44
F Supplies and Materials.....	500 00	500 00	489 13
G Telephones, Telegrams and Postage.....	500 00	300 00	235 31
H Travelling Expenses	1,000 00	1,200 00	1,117 42
	<u>\$ 59,480 00</u>	<u>\$ 59,480 00</u>	<u>\$ 58,731 15</u>

As of March 31, 1944, there were 26 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: E. S. Archibald, \$7,500; H. C. Ensor, \$3,480; W. F. Graves, \$3,000; W. F. Hanchet, \$2,700; E. S. Hopkins, \$5,220; T. J. Kendrick, \$2,760.

H Travelling expenses in excess of \$300 were paid to: E. S. Archibald, \$1,086.46.

Vote 13 (and Vote 449, Supplementary Estimates) Central Experimental Farm

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	481,650 00	455,570 83	455,570 83
B Cost of Living Bonus and Other Pay-list Items.....	46,435 00	48,876 57	48,876 57
C Buildings and Lands.....	2,520 00	2,520 00	1,872 40
D Equipment	9,505 00	18,710 15	18,710 15
E Freight, Express and Cartage.....	2,105 00	3,609 41	3,609 41
F Miscellaneous	2,520 00	4,190 82	4,190 82
G Printing and Stationery.....	18,450 00	15,960 24	12,279 94
H Rents	2,560 00	2,560 00	2,335 00
I Supplies and Materials.....	20,200 00	33,806 75	33,806 75
J Feed	15,380 00	15,520 23	15,520 23
K Telephones, Telegrams and Postage.....	1,835 00	1,835 00	1,786 00
L Travelling Expenses	16,200 00	16,200 00	14,939 81
	<u>\$ 619,360 00</u>	<u>\$ 619,360 00</u>	<u>\$ 613,497 91</u>

As of March 31, 1944, there were 137 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300 are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arengo-Jones, R. W.	\$ 2,520 00		Hutchinson, R. J.	3,780 00	408 23
(July 27)			*Kalbfleisch, W.	2,820 00	
Armstrong, J. Maxwell ...	3,540 00		Kellett, A.	2,700 00	
*Armstrong, J. Morris ...	3,180 00		Knowles, G.	2,520 00	
Bird, S.	2,580 00		Leahey, A.	3,240 00	
Blair, D. S.	3,180 00		Mackey, E. M.	2,700 00	676 63
*Boyer, J. H.	2,460 00		*MacRae, N. A.	3,660 00	
Braun, E.	2,700 00		*MacVicar, R. M.	2,700 00	
Brown, F. S.	3,660 00		McGregor, W. G.	3,180 00	
Cowan, P. R.	3,180 00		Muir, G. W.	4,140 00	
Davis, M. B.	4,620 00	\$ 593 85	Munro, S. S.	3,060 00	
Deakin, A.	3,060 00		Nelson, N. T.	4,140 00	
Derick, R. A.	3,180 00		Newman, L. H.	4,920 00	616 91
Dickson, W.	2,520 00		Nowosad, F. S.	2,700 00	
Dimmock, F.	3,660 00		Oliver, R. W.	2,520 00	
Eaton, E. L.	2,460 00	367 20	*Phillips, W. R.	2,520 00	389 78
*Ferguson, W.	2,520 00		Preston, I.	2,520 00	
Fraser, E. B.	3,180 00	332 32	Ripley, P. O.	3,660 00	
Fraser, J. G. C.	3,660 00		Ritchie, T. F.	3,660 00	
Gfeller, F.	2,460 00		Robertson, G.	4,140 00	347 43
Gilmore, L. E.	2,700 00		Stevenson, T. M.	4,020 00	737 10
Gooderham, C. B.	3,660 00	494 49	Sylvestre, P. E.	3,180 00	
Gutteridge, H. S.	3,180 00		Taylor, A. G.	2,700 00	
Hill, H.	3,180 00		Whiteside, A. G. O.	3,180 00	
Hunter, A. W. S.	2,700 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 8 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. M. Armstrong, \$360; J. H. Boyer, \$360; W. Ferguson, \$300; W. Kalbfleisch, \$480; N. A. MacRae, \$360; R. M. MacVicar, \$120; W. R. Phillips, \$300.

Wages of labourers and casual employees amounted to \$169,662.10.

D Includes the purchase of 1 tractor with attachments at a cost of \$1,177.15; 1 new car and 1 new truck were purchased at a net cost of \$1,919.99 after deducting an allowance of \$475 on 1 used car.

L The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: H. Aslund, \$485.44; C. C. Eidt, \$367.18; I. Farstad, \$842.62; P. Lajoie, \$487.13; N. M. Parks, \$1,079.20; N. R. Richards, \$792.16; P. C. Stobbe, \$374.35; G. B. Whiteside, \$440.25.

Suppliers receiving \$5,000 or more: M. N. Cummings, Westboro, Ontario, \$5,461.68; Maple Leaf Milling Co., Ltd., \$8,544.41.

Vote 14 (and Vote 450, Supplementary Estimates) Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditure
A Salaries and Wages.....	1,028,132 00	944,454 41	942,682 86
B Cost of Living Bonus and Other Pay-list Items.....	105,638 00	111,576 94	111,576 94
C Buildings and Lands.....	46,931 00	46,931 00	45,213 26
D Equipment and Live Stock.....	35,345 00	78,415 78	78,415 78
E Freight, Express and Cartage.....	9,604 00	11,713 45	11,713 45
F Miscellaneous	12,095 00	26,111 58	26,111 58
G Printing and Stationery.....	30,255 00	30,255 00	12,898 98
H Rents	26,922 00	26,922 00	22,818 38
I Supplies and Materials.....	68,045 00	76,763 94	76,763 94
J Feed and Bedding.....	37,260 00	40,538 07	40,538 07
K Telephones, Telegrams and Postage.....	7,110 00	8,005 13	8,005 13
L Travelling Expenses	26,877 00	32,526 70	32,526 70
	<u>\$1,434,214 00</u>	<u>\$1,434,214 00</u>	<u>\$1,409,265 07</u>

As of March 31, 1944, there were 293 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adamson, R. M.	\$ 2,460 00		Kelsall, A.	3,420 00	
Albright, W. D.	2,520 00		(house \$420)		
*Atkinson, F. E.	2,820 00		Kemp, H. J.	3,180 00	305 52
Bailey, C. F.	3,420 00		Kerr, W. L.	2,940 00	303 11
(house \$420)			Kinsman, F. B.	2,700 00	747 33
Baird, W. W.	3,420 00		Lawrence, A.	2,400 00	
(house \$420)			Leslie, W. R.	3,420 00	
Ballantyne, J. P. S.	3,120 00		(house \$420)		
(house \$360)			MacKenzie, J. M. F.	2,520 00	
Belzile, J. A.	2,940 00	\$ 611 62	Mann, A. J.	2,520 00	
(house \$360)			Matthews, G. D.	3,660 00	
Bligh, R. D. L.	2,820 00		McPhail, M. J.	3,060 00	
Bordeleau, R.	3,480 00		(house \$360)		
Breakey, W. J.	2,520 00		Montreuil, J. E.	3,420 00	
Brown, D. A.	2,700 00	329 84	(house \$420)		
Buckley, G. F. H.	2,700 00		Moynan, J. C.	4,140 00	529 20
Byers, J. W. F.	2,700 00	1,309 33	Murwin, H. F.	3,660 00	419 77
Chester, H.	2,400 00		Newton, R. G. V.	3,120 00	
Clark, J. A.	3,420 00		(house \$360)		
(house \$420)			Palmer, A. E.	2,820 00	
Clarke, M. F.	2,460 00		Palmer, R. C.	3,660 00	
Clarke, S. E.	2,700 00		Pelletier, J. R.	3,540 00	695 67
Cram, W. W.	2,400 00		Peterson, R. F.	3,180 00	
Davidson, J. G.	2,520 00		Rasmussen, H. K. C. A.	2,700 00	
Delong, G. E.	2,820 00		Reed, F. H.	3,660 00	
*Denike, G. N.	2,400 00		Richardson, W. S.	2,520 00	
Edwards, C. A.	2,700 00		Ste. Marie, C. E.	3,180 00	
*Eidt, C. C.	2,700 00		Ste. Marie, J. U. A.	3,420 00	496 58
Fairfield, W. H.	4,140 00		(house \$420)		
Fleming, W. M.	2,700 00		Schurman, D. C.	2,520 00	
Gibson, W. H.	3,420 00		Stacey, E. C.	2,400 00	
(house \$420)			Stinson, F. A.	2,400 00	427 06
Givard, J. H.	2,400 00		Thomson, L. B.	4,140 00	
Goring, E. T.	2,520 00		Tinline, M. J.	3,120 00	
Goulden, C. H.	4,140 00		(house \$360)		
Gunn, C. K.	2,820 00		Tinney, B. F.	2,520 00	
Hall, E. R.	2,700 00	741 38	Tisdale, E. W.	2,700 00	
Hargrave, H. J.	3,060 00		Van Nice, E.	2,520 00	
(house \$360)			Walker, J.	3,300 00	
Haslam, R. J.	2,820 00		Welsh, J. N.	3,180 00	
Hay, W. D.	2,400 00	422 02	White, W. J.	3,060 00	
Hicks, W. H.	3,420 00		Wilson, H. E.	2,820 00	
(house \$420)			Wilson, R. M.	2,520 00	
Hilton, S. A.	2,520 00		Woods, J. J.	3,060 00	
Hopper, R. M.	2,820 00		Young, L. C.	2,520 00	
Hutton, F. V.	3,300 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): F. E. Atkinson, \$480; G. N. Denike, \$360; C. C. Eidt, \$1,080.

Wages of labourers and casual employees amounted to \$379,534.46.

C. Includes \$12,000 for land to be used as a sheep ranch by Lethbridge Experimental Station and \$8,923.50 for excavating and supplying and laying tile pipe at Kapuskasing Experimental Station.

D. Includes the purchase of 6 new cars and 2 trucks at a net cost of \$10,870.16 after deducting allowances of \$1,045 on 3 used cars; also 5 tractors and 1 pump at a net cost of \$6,458.

H. Includes payments for rental of 157 Illustration Stations, \$19,459.

I. The following employees, whose salary rates were under \$2,400 on March 31, 1944, received travelling expenses in excess of \$300: O. Allard, \$436.42; C. H. Anderson, \$358.87; A. E. Barrett, \$668.35; N. E. Bell, \$380.36; L. J. Bellefleur, \$682.37; R. M. Blakely, \$554.07; J. E. Britton, \$440.67; F. S. Browne, \$656.67; R. Caron, \$570.37; P. E. Cote, \$581.27; A. Courcy, \$449.72; J. R. Cowan, \$346.25; F. N. Gosselin, \$734.67; R. M. Hall, \$1,142.11; J. K. Knights, \$666.41; A. Leachy, \$1,091.46; R. C. Parent, \$969.58; A. W. Platt, \$321.59; J. A. Roberts, \$1,369.90; G. R. Thorpe, \$464.29.

Suppliers receiving \$5,000 or more: Angus & Taylor, \$8,923.50; W. E. Everson and C. C. Jamieson, \$12,000; Gilchrist Bros., \$5,742.70; Imperial Oil Limited, \$9,144.11; International Harvester Co., \$6,527.01.

EXPERIMENTAL FARMS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR 1943-44 AND 1942-43

Farm or Station	Revenues			Expenditures		
	1943-44	1942-43	Increase or Decrease	1943-44	1942-43	Increase or Decrease
	\$	\$	\$	\$	\$	\$
	cts.	cts.	cts.	cts.	cts.	cts.
Central Farm.....	53,134 08	47,061 65	6,072 43	672,229 06	637,751 20	34,477 86
Nova Scotia—						
Kentville.....	12,777 24	12,055 42	721 82	75,817 73	61,715 12	14,102 61
Nappan.....	14,864 44	16,837 67	2,073 23*	60,388 61	45,852 24	14,536 37
Prince Edward Island—						
Charlottetown.....	5,066 52	4,330 24	736 28	41,457 45	39,303 85	2,153 60
Summerside.....	3,024 27	2,354 21	690 06	20,146 75	20,935 40	788 65*
New Brunswick—						
Fredericton.....	14,261 09	11,354 61	2,906 48	58,286 64	49,039 30	9,247 34
Quebec—						
Ste. Anne de la Poetiere.....	15,802 25	12,443 90	3,358 35	54,820 87	51,254 69	3,566 18
Lemoxville.....	18,364 29	15,138 20	3,226 09	51,372 56	41,688 49	9,684 07
L'Assomption.....	6,255 98	5,776 35	479 63	44,144 40	41,287 26	2,857 14
Normandin.....	7,677 43	6,371 63	1,305 80	27,547 27	25,187 86	2,359 41
Ste. Clothilde.....	1,621 08	1,765 44	144 36*	9,704 86	9,651 50	53 36
Ontario—						
Harrow and Delhi.....	17,778 63	24,245 06	6,466 43*	62,048 28	60,411 23	1,634 05
Kupuskasing.....	14,229 16	15,255 70	1,026 54*	59,945 21	46,159 36	13,785 85
Manitoba—						
Winnipeg (Rust Research Lab.).....	14 21	70 00	55 79*	24,243 36	25,268 97	1,025 61*
Morden.....	12,920 70	10,141 18	2,779 52	57,598 13	53,752 30	3,845 83
Brandon.....	22,530 50	17,457 55	5,072 95	48,567 18	45,053 78	3,513 40
Saskatchewan—						
Saskatoon (Forage Crops Lab.).....	19,091 15	12,937 50	6,153 65	15,803 35	11,821 55	3,981 80
Indian Head and Regina.....	3,359 13	3,237 20	121 93	29,757 74	51,921 52	2,369 73*
Indian Head (Forest Nursery Stn.).....	7,356 30	3,065 77	4,290 53	24,181 04	22,687 89	1,493 15
Melhort.....	15,749 44	7,867 65	7,881 79	46,358 69	45,470 40	888 29
Scott.....	945 84	608 65	337 19	22,546 18	21,125 55	1,420 63
Sutherland (Forest Nursery Stn.).....	5,000 00	500 00	4,500 00			
Rosthern.....	13,740 16	8,438 43	5,301 73	52,225 62	47,369 10	4,856 52
Swift Current.....						
Alberta—						
Lethbridge.....	23,126 82	17,822 62	5,304 20	73,193 96	54,792 18	18,411 78
Lacombe.....	14,993 18	14,485 52	507 66	52,490 70	46,000 92	6,429 78
Manyberries.....	14,575 93	487 76	88 17	26,619 17	20,423 53	6,195 64
Beaverlodge.....	4,320 75	2,660 99	1,659 76	23,649 84	25,089 92	1,440 08*
Ft. Vermilion.....	1,595 29	1,789 06	193 77*	6,131 08	6,973 65	841 97*

[illegible]

Expenditures in 1943-44 were charged as follows:

Vote—

12 Experimental Farms Administration	58,731 15
13 Central Experimental Farm.....	613,497 91
14 Branch Farms and Stations and Illustration Stations.....	1,409,265 07

\$2,081,494 13

NOTE.—Other expenditures for maintenance of and repairs to buildings are made through the Department of Public Works.

PUBLIC ACCOUNTS: PART II

PRODUCTION SERVICE

Vote 15 Production Service Administration	Estimates	Allotments	Expenditures
A Salaries	30,795 00	30,795 00	28,169 99
B Cost of Living Bonus and Other Pay-list Items.....	3,400 00	3,400 00	2,661 00
C Miscellaneous	50 00	50 00	10 12
D Supplies and Materials.....	100 00	100 00	73 13
E Printing and Stationery.....	1,000 00	1,000 00	386 27
F Telephones, Telegrams and Postage.....	300 00	300 00	32 58
G Travelling Expenses	1,000 00	1,000 00	509 75
	<u>\$ 36,645 00</u>	<u>\$ 36,645 00</u>	<u>\$ 31,842 84</u>

As of March 31, 1944, there were 17 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. R. S. Hamer, \$6,300; H. A. Kelly, \$2,400.

As of March 31, 1944, there was 1 employee receiving a war duties supplement.

G Travelling expenses in excess of \$300 were paid to: R. S. Hamer, \$468.15.

Vote 16 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	1,360,610 00	1,344,610 00	1,307,723 35
B Cost of Living Bonus and Other Pay-list Items.....	84,020 00	100,020 00	98,115 74
C Buildings and Lands.....	2,000 00	2,000 00	1,459 25
D Equipment	14,420 00	14,420 00	6,374 77
E Express, Freight and Cartage.....	4,300 00	4,300 00	3,508 14
F Miscellaneous	13,000 00	16,000 00	15,655 18
G Professional Services—including Medical and Legal Fees.....	1,150 00	1,150 00	1,063 62
H Printing and Stationery.....	28,000 00	28,000 00	15,187 04
I Rents	6,500 00	6,500 00	6,303 64
J Supplies	27,000 00	27,000 00	22,995 56
K Telephones, Telegrams and Postage.....	17,000 00	20,000 00	18,266 44
L Travelling Expenses	260,000 00	254,000 00	227,231 97
	<u>\$1,818,000 00</u>	<u>\$1,818,000 00</u>	<u>\$1,723,884 70</u>

As of March 31, 1944, there were 647 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, A. W.	\$ 2,520 00	\$ 1,527 45	Blyth, R.	2,880 00	1,123 53
Ambridge, W. G.	2,400 00		Boast, C. R.	2,520 00	1,090 54
Anderson, H. H.	2,520 00		Boast, R. D.	2,640 00	
Andrew, A. T.	2,520 00	883 15	Bonin, G. M. B. O.	2,400 00	581 10
Andries, A. J.	2,520 00	899 94	Bovaird, J. R.	2,640 00	626 71
Armstrong, F. R.	2,880 00		Bowerman, R. J.	2,640 00	
Armstrong, J. H. O.	2,520 00	648 28	Bowie, J. S.	2,760 00	
Barker, M.	4,320 00		Boyer, J. A.	2,760 00	462 15
Baskette, W. D.	2,520 00	905 26	Bright, S. G.	2,760 00	
Batty, W. C.	2,520 00		Brossard, G. A.	2,640 00	1,347 12
Beauchemin, G.	2,700 00	1,412 92	Brown, E. L.	2,520 00	887 10
Beaudry, J. E.	2,640 00	1,225 80	Browne, G. N.	2,520 00	
Beaver, N. G.	2,520 00	748 66	Brunet, O.	2,640 00	1,031 35
Beggs, R. E.	2,640 00		Cain, C. S.	2,520 00	
Bennett, J. E.	2,520 00	1,927 09	Caldwell, H. L.	2,640 00	976 67
Bilyea, R. J.	2,400 00		Cameron, A. E. (Sept. 17)	4,920 00	
Blackwood, A. C.	2,760 00	895 95	Carey, J. C.	2,640 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Carey, M. L.	2,640 00	530 69	Hoey, W. J.	2,520 00	
*Carlson, E. E.	2,520 00		Hogan, J. D.	2,520 00	
Catley, S. L. C.	2,520 00		Hopkins, A. W.	2,520 00	1,457 61
Catt, R. B.	2,520 00	1,305 24	*Horsland, J. E.	2,640 00	
Chagnon, J. E. M.	2,820 00		*Houston, J. E.	2,520 00	
Chapman, R. G.	2,520 00		Howden, W. L.	2,520 00	
Charest, P.	2,520 00	1,060 97	Howell, H. N.	2,520 00	834 37
Chester, K. B. L.	2,520 00	1,823 10	Hughes, J. T. M.	2,520 00	
Childs, T.	2,520 00	1,453 61	*Hyslop, H. T.	2,640 00	
Christian, I.	2,880 00		Irwin, I. B.	2,520 00	1,918 24
Christie, N. D.	3,000 00	322 43	Jacob, P. F.	2,580 00	1,099 54
Christie, V. V.	3,000 00	396 63	James, N. V.	2,520 00	2,348 03
Clarkson, W.	2,520 00	1,778 57	Jelly, G. A.	2,520 00	2,232 09
Clegg, R.	2,520 00		Jobin, J. E. L.	2,400 00	2,364 00
Colebourn, H.	2,520 00		Jones, F. O.	2,520 00	
Coleman, N. J.	2,520 00	493 27	Julien, R.	2,640 00	1,666 61
Coliton, C.	2,520 00		*Jull, G. N.	2,520 00	
Collacutt, G. H.	2,520 00	1,104 12	Kaine, J. C. M.	2,400 00	
Corbett, E. R.	2,880 00		Kee, N. N. R.	2,520 00	547 30
Cornish, T. J.	2,520 00	1,439 68	Kelly, R. W.	2,520 00	2,084 54
Couture, J. N. L.	3,000 00	950 55	Kesten, S. H.	2,520 00	1,678 03
Cowan, H. W.	2,640 00	1,077 30	Kime, W.	3,000 00	
Cowie, R. G.	2,520 00	570 78	Labelle, G. T.	2,880 00	674 74
Daigneault, F. A.	2,520 00		Labelle, J. A.	2,520 00	981 77
Davidson, J. G.	2,520 00	736 93	Laberge, J. E. G.	2,520 00	1,144 59
Davidson, W. B.	2,520 00	1,720 27	Laberge, L.	2,640 00	1,101 55
Davison, S. A.	2,640 00		Langevin, J. O.	3,240 00	581 79
Dellert, R. B.	2,520 00		Latimer, C.	2,520 00	
Derome, C. E.	2,760 00	565 48	Lay, R. H.	3,240 00	346 70
Diamond, D. L.	2,520 00		Leadbeater, J. A.	2,880 00	
Dixon, H. L.	2,520 00		Leblond, J. E.	2,820 00	
Drennan, W. J.	2,520 00	922 77	Lefebvre, F.	2,520 00	628 55
Dufresne, J. B. A.	2,520 00	1,720 92	Lefebvre, J. H. G.	2,520 00	1,183 48
Edge, G. A.	2,520 00		Lemieux, J. E. G.	2,640 00	1,249 48
Edwards, C. L.	2,760 00	676 07	Lemieux, J. U.	2,520 00	
Ellah, J. N.	2,520 00		Lennon, J.	2,520 00	
English, D. N.	2,400 00		Leslie, F. J.	2,520 00	1,082 21
Evans, J. F.	2,520 00		Lowie, M. I.	2,520 00	370 47
Fasken, J. W. R.	2,760 00	768 83	Lowie, A. C.	2,880 00	346 96
Ferris, L. H.	2,520 00	1,797 12	MacDonald, H. E.	2,640 00	1,388 44
Fisher, J. R.	2,400 00		MacDonald, J. G.	2,880 00	
Flook, B. C.	2,520 00	722 62	MacDougall, W. F.	2,520 00	1,936 31
Forbes, H. L.	2,520 00	673 61	Mack, J. S.	2,520 00	
Foster, O. A.	2,640 00		MacLennan, J. C.	2,880 00	
Fox, R. G. D.	2,520 00	1,209 49	Maconachie, C. O.	3,660 00	
*Frame, A. S.	2,520 00		MacPhie, H. H.	2,520 00	
Frank, J. W.	2,640 00	700 35	Mahaffy, N. L.	2,520 00	1,601 42
Gauvin, E. C.	2,880 00		Mandley, E. G.	2,520 00	
Gear, J. W. H.	2,580 00		Marcil, J. A.	2,640 00	1,528 82
Gibson, A. B.	2,520 00	974 44	Marriott, W. H.	2,760 00	
Gibson, H. H.	2,520 00		Mason, R. M.	2,640 00	
Giebelhaus, S. P.	2,520 00		Mathews, F.	2,520 00	
Gilbert, R. T.	2,520 00	1,094 73	McCaskill, A. W.	2,520 00	1,071 07
Gleason, J. L.	2,520 00	1,159 10	McClenaghan, R. J.	2,580 00	
*Goyer, J. E. H.	2,400 00		McConnell, J. C.	2,520 00	1,455 15
Gruer, D.	2,520 00	705 64	McDonald, H. G.	2,520 00	927 30
Hall, O.	3,660 00		McEwen, A. E.	2,640 00	
Hanmore, G. S.	2,640 00		McFarlane, A. M.	2,520 00	1,501 19
Harrop, E. N.	2,520 00	1,718 55	McKee, S. C.	2,520 00	394 42
Haslett, S. J.	2,520 00	1,589 77	McKenzie, P. G.	2,640 00	478 51
Hebert, H. G.	2,640 00	1,544 83	McLeish, V.	2,520 00	
Higginson, J. W.	2,520 00	1,073 77	McLellan, D. J.	2,760 00	
Hill, S. A.	2,520 00	502 68	McLellan, J. A.	2,520 00	
Hodgins, W. C.	2,520 00		Meilleur, J. U. V.	2,520 00	1,441 49

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Midwinter-Stearns, F.	2,520 00	1,429 09	Shepherdson, J. S.	2,520 00	651 99
* Milner, R. J.	2,640 00		Shonyo, J. H.	2,880 00	649 74
Monroe, A. R.	2,520 00	2,146 21	Simard, P. E.	2,520 00	1,068 56
Moore, K. R. (Sept. 1)...	2,520 00		Smith, F. W. B.	3,000 00	1,098 84
Morgan, C. E.	2,520 00	1,119 19	Smith, J. W.	2,520 00	
* Morris, A. P.	2,580 00		Snyder, O. A. K.	2,520 00	351 38
Morrow, J. J.	2,520 00		Sorel, J. E.	2,520 00	1,856 94
Moyrihan, W.	3,240 00	825 51	Sprays, W.	2,520 00	1,191 98
Mustard, H. W.	2,880 00	1,340 54	Sproston, H.	2,640 00	
Mutrie, R. D.	2,400 00	611 99	Stanford, J. A.	2,640 00	1,263 43
Nadeau, J. A. R.	2,400 00	2,107 23	Steen, C. M.	2,640 00	2,548 90
Naismith, J. W.	2,520 00		Steen, J.	2,880 00	389 94
Neely, M. J.	2,520 00	970 29	Stevens, W. W.	2,520 00	
Nesbitt, J. E.	2,520 00	1,045 59	Stobart, A.	2,640 00	962 81
Nichol, G. A.	2,520 00		Stoneman, W. J.	2,520 00	1,015 22
Nicholls, W. E.	2,520 00		Storey, H. C.	2,880 00	874 01
Norton, W. M.	2,520 00		Stuart, J. M.	2,760 00	633 94
* Notting, E. S.	2,640 00	1,080 21	Stubbs, W. F. R.	2,520 00	579 52
O'Brien, R. B.	2,520 00	1,863 83	Swaile, L. H.	2,760 00	
Owers, A. E.	2,520 00		Tanner, A. C.	2,760 00	
Parmiter, F.	2,880 00	1,206 41	Taylor, M. H.	2,880 00	
Patton, W. T.	2,520 00		Tennant, W.	2,520 00	521 61
Penhall, G. R.	2,520 00	1,021 81	Theoret, J. A.	2,640 00	1,701 65
Peny, J. N.	2,700 00		Theoret, J. H.	2,640 00	1,798 75
* Pook, G. G.	2,640 00		Thomas, E. B.	2,520 00	523 80
Priestley, P.	2,760 00		Thomson, W. G.	2,760 00	
Purdy, J. W.	2,880 00		Thompson, K. H. (July 27)	2,520 00	
Racicot, R.	2,520 00		Towill, F. W.	2,520 00	2,045 18
Reckin, C. E.	2,520 00	1,831 42	Trudeau, J. L.	2,640 00	
Reed, O. J.	2,520 00		Trudel, J. H. M.	2,520 00	1,530 99
Ricard, J. A. H.	2,520 00	2,113 51	Tupling, R. G.	2,520 00	
Richardson, C. H.	2,640 00	549 53	Turnbull, W. J. (July 11)	2,520 00	
Rivington, R. H.	2,520 00	2,062 56	Turner, J. R.	2,400 00	
Robert, J. E. G.	2,520 00	1,351 97	Twiss, R. I.	2,520 00	1,190 02
Robertson, A.	2,520 00		Wagner, A. C.	2,520 00	1,112 67
Robertson, D. M.	2,760 00	385 48	Wall, S. L.	2,520 00	822 29
Robson, I.	2,520 00	450 26	Watt, H. J.	2,520 00	1,347 44
Ross, G. A.	3,000 00	2,146 44	Way, A. J.	2,520 00	
Ross, W. A.	2,760 00	406 22	Wheatley, R. H. B.	2,520 00	
Saint, F. F.	2,520 00	768 41	White, A. A.	2,520 00	1,594 21
Salisbury, E.	2,520 00	1,027 04	Wilhek, E. A.	2,520 00	
Scafe, D. C.	3,000 00		Wood, F.	2,880 00	
Schilt, C. C.	2,520 00	770 78	Young, C.	2,520 00	
Schnell, F. H.	2,520 00		Younghusband, A. W.	2,520 00	
Seymour, W.	2,760 00		Younghusband, H. M.	2,640 00	1,234 74

* Received additional compensation—see following list.

As of March 31, 1944, there were 11 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): E. E. Carlson, \$180; A. S. Frame, \$120; J. E. H. Goyer, \$180; J. E. Horsland, \$120; J. E. Houston, \$120; H. T. Hyslop, \$120; G. N. Jull, \$120; R. J. Milner, \$120; A. P. Morris, \$120; E. S. Notting, \$180; G. G. Pook, \$120.

Wages of labourers and casual employees amounted to \$23,510.29.

D Includes the purchase of 5 new cars at a net cost of \$6,215.60 after deducting allowance of \$1,258.99 on 3 used cars.

L The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: J. J. Andrich, \$641.79; J. T. Annis, \$575.41; J. H. Ballantyne, \$343.65; R. Bellevance, \$730.59; F. J. Berrigan, \$1,120.77; G. C. Bishop, \$452.21; E. Brassard, \$2,458.82; L. Brault, \$2,334.98; C. E. Buchanan, \$343.45; F. W. Buckle, \$415.49; R. L. Burns, \$506.98; F. Collin, \$373.70; G. Colpron, \$695.73; H. W. Craig, \$1,024.67; W. T. Cumming, \$823.69; J. D. Donnelly, \$422.35; J. R. English, \$1,443.26; L. Fortier, \$400.16; J. R. Fulcher, \$1,438.23; J. G. Gagnon, \$2,086.83; S. L. Gilson, \$1,040.27; E. W. Gray, \$1,995.04; C. A. Grégoire, \$570.86; H. Hamilton, \$338.26; W. T. Harrison, \$383.80; S. Herriek, \$1,017.11; F. W. Hughes, \$1,208.43; J. Johnstone, \$463.48; V. C. Kealey, \$1,256.60; F. Kerr, \$344.15; W. Kimmmonth, \$365.54; H. E. Knapp, \$1,517.01; B. Labrosse, \$1,184.87; M. L. LeBlanc, \$994.82; T. LeFebvre, \$1,074.39; T. Legare, \$389.55; A. E. Lewis, \$1,216.73; H. Lord, \$344.20; R. S. MacDonald, \$2,275.01; W. A. McCracken, \$1,506.31; W. J.

McDonnell, \$494.19; A. C. McLean, \$1,701.48; M. Mercure, \$1,941.11; J. N. F. Mignault, \$413.39; W. F. Mitchell, \$438.80; L. Moore, \$1,685.48; E. S. Mousseau, \$361.15; G. P. Mullen, \$1,914.84; G. E. Myers, \$1,691.04; W. C. Newby, \$774.65; L. Paquin, \$2,336.44; M. E. Payette, \$336.16; D. J. Perdue, \$1,783.57; J. C. Porter, \$580.00; V. E. Prest, \$471.60; F. O. Read, \$1,523.39; A. E. Rice, \$423.18; S. Riendeau, \$1,502.78; R. J. Riley, \$861.58; G. F. Robson, \$441.38; J. A. G. Roy, \$2,200.25; F. Rushton, \$522.93; R. E. Sargent, \$455.22; M. J. Schmidt, \$347.78; W. J. Scott, \$2,247.87; John N. See, \$1,435.99; R. I. Sinclair, \$1,876.43; J. W. Smith, \$1,195.62; T. H. Spence, \$2,066.28; H. C. Spencer, \$739.37; J. R. Steele, \$368.15; H. C. Stevens, \$716.74; J. L. Sylvain, \$2,308.77; D. W. Thompson, \$1,449.28; H. J. M. F. Troalen, \$2,009.18; R. Troalen, \$331.20; J. O. D. Trudel, \$1,297.07; J. O. Turnbull, \$455.62; P. Villeneuve, \$833.36; J. M. Warren, \$1,019.73; K. F. Wells, \$1,758.70.

Suppliers receiving \$5,000 or more: The Ketchum Manufacturing Co., Limited, \$15,567.31.

Vote 17 Health of Animals—Compensation for animals slaughtered	375,468 00
Expenditures	\$ 359,011 97

Represents compensation to owners of cattle and other animals slaughtered in the control and eradication of contagious diseases, as provided in the Animal Contagious Diseases Act. The basis of compensation is two-thirds of the market value of the slaughtered animal as determined by a departmental inspector, but within certain limits stated in the Act.

The following is a distribution of expenditure by provinces: Prince Edward Island, \$36; Nova Scotia, \$2,556; New Brunswick, \$196; Quebec, \$108,746; Ontario, \$221,845.32; Manitoba, \$16,670; Saskatchewan, \$6,303; Alberta, \$2,245.65; British Columbia, \$414.

Vote 451 Health of Animals—Payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Smyth, W. V., Waterville, N.S.	36 00	36 00
Baillargeon, Hypolite, St. Anselme Sta., Que.	38 00	38 00
Drouin, Jos., Wottonville, Que.	30 00	30 00
Labrecque, Ferdinand, Riviere Raquette, Que.	34 00	34 00
Lacasse, Leon, Adamsville, Que.	34 00	34 00
Lamontagne, Lucien, Katevale, Que.	22 00	22 00
Leclerc, Arthur H., Pont Rouge, Que.	36 00	36 00
Mandeville, Louis, St. Cuthbert, Que.	38 00	38 00
Maurice, Napoleon, St. Claude, Que.	32 00	32 00
St. Germain, Rene, St. Robert, Que.	28 00	28 00
Turcotte, Jean, Ravignan, Que.	12 00	12 00
Anson, Miss Pearl, Ruthven, Ont.	36 00	36 00
Janisse, Louis, Tecumseh, R. 1, Ont.	30 00	30 00
Laframboise, Ernest, Windsor, Ont.	20 00	20 00
Merkley, Mrs. Nellie, Dunbar, Ont.	10 00	10 00
Mullins, Vincent, Woodslee, Ont.	34 00	34 00
Murphy, Alphonse, Woodslee, Ont.	24 00	24 00
Walton, Geo. A., Newcastle, Ont.	32 00	32 00
Wilkinson, John, Owen Sound, Ont.	38 00	38 00
Wilson, F. J., La Salette, Ont.	10 00	10 00
Adams, J. S., North Brandon, Man.	32 00	32 00
Carriere, J. O., St. Pierre, Man.	30 00	30 00
Firmaniuk, Mike, Middlechurch, Man.	6 00	6 00
Duguid, Henry, Jr., Parker View, Sask.	28 00	28 00
Redford, R. H., Tantallon, Sask.	24 00	24 00
Weisenberger, Mrs. Marie, Grayson, Sask.	34 00	34 00
	\$ 728 00	\$ 728 00

Vote 18 (and Vote 452, Supplementary Estimates) Live Stock and Poultry

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	324,080 00	322,080 00	307,451 50
B Cost of Living Bonus and Other Pay-list Items.....	31,885 00	33,885 00	33,213 24
C Buildings and Lands	3,000 00	3,000 00	630 88
D Equipment	5,000 00	10,000 00	4,091 61
E Express, Freight and Cartage.....	13,000 00	13,000 00	11,244 21
F Miscellaneous	2,000 00	2,000 00	1,755 35
G Printing and Stationery.....	22,000 00	22,000 00	16,941 82
H Prizes, Bonuses and Premiums.....	134,678 00	106,678 00	88,935 52
I Professional Services, including Legal Fees.....	500 00	500 00	29 30
J Purchase of Live Stock.....	91,416 00	91,416 00	53,776 94
K Rents	1,871 00	1,871 00	1,405 00
L Supplies and Materials.....	15,000 00	18,000 00	13,555 88
M Telephones, Telegrams and Postage.....	7,000 00	7,000 00	6,713 47
N Travelling Expenses	108,562 00	128,562 00	112,406 39
	\$ 759,992 00	\$ 759,992 00	\$ 652,151 11

As of March 31, 1944, there were 182 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300 are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bodnar, T.	\$ 2,520 00	\$ 744 86	Irvine, S. D.	2,520 00	904 03
Boily, S. (Aug. 9)	3,540 00	368 11	Kavanagh, J. A.	2,760 00	
Bouchard, C.	2,520 00	1,151 02	King, J. H.	2,520 00	528 52
Byers, J. G.	3,360 00	2,433 98	Lefebvre, J. G.	2,760 00	949 42
Colbert, A. H. O.	2,400 00	1,040 32	MacKenzie, C. F.	2,520 00	1,660 49
Coles, J. H.	2,520 00	1,701 99	MacVannel, A. P.	3,660 00	711 95
Curtis, N.	3,240 00	1,464 78	McCallum, J. M.	4,920 00	392 43
Davey, A. D.	3,300 00	969 88	McMullen, W. S.	3,120 00	1,337 15
Davies, W. D.	3,240 00	1,914 58	Norquay, J.	2,880 00	1,233 74
Desrosiers, A.	2,520 00	1,406 08	Peterson, A. W.	4,140 00	1,286 25
Flcury, J. P. E.	2,880 00	970 26	Pineau, E. F.	3,300 00	1,885 68
Freeborn, S. G.	2,760 00	1,381 86	Pintal, H. (Jan. 1)	2,520 00	954 55
Graham, J. W.	2,880 00	1,224 64	Simple, F. G.	2,760 00	
Graham, W. L.	3,000 00		Steele, J. A.	2,520 00	1,177 85
Heon, H.	2,520 00	1,491 51	Telfer, J. A.	3,000 00	1,589 44

Wages of labourers and casual employees amounted to \$5,144.25.

D Payments amounting to \$13,702.62 were made to the Canadian Fairbanks-Morse Co. Limited, for 1,220 hog scales to be re-sold to producers of hogs, at cost, by authority of P.C. 1444 of February 27, 1941 and P.C. 5/2814 of April 7, 1943. Proceeds from sales amounting to \$13,507.52 were credited to this allotment.

H Consists of the following groups of payments:—

Horse Breeders' Clubs, \$25,280.19 (Manitoba, \$6,069.53; Saskatchewan, \$14,993.51; Alberta, \$4,217.15). The Department pays 75 cents for every mare bred plus 25 per cent of the service fee on such mares as prove to be in foal, plus \$1 for each registered pure bred mare in foal.

Premiums to owners of pure bred stallions, \$35,642.25 (Nova Scotia, \$870; Prince Edward Island, \$821.25; New Brunswick, \$1,372.50; Quebec, \$25,998; Ontario, \$5,815.50; British Columbia, \$765). These premiums, which are shared jointly with the provinces, are based on the class of stallion and the number of mares left in foal, according to a schedule for each province, prepared by a Dominion-Provincial Board. The amounts shown represent the Dominion's share.

Grants to Horse Breeding Stations, \$3,309.25. A proprietor of a Breeding Station must own or control three or more stallions. The basis of the grant is \$187.50 per stallion.

Premiums under the Ram Club Policy, \$4,252.25. Under this policy, ram clubs deposit with the Department stated amounts for rams. The Department purchases the animals and absorbs the differences in costs. Purchases amounted to \$11,046.25, deposits, \$6,794.

Club Work (Prize Money, etc.), \$20,451.58 (shared jointly with the provinces)—Calf Feeding Competitions, \$12,412.64; Boys' and Girls' Swine Clubs, \$1,268.01; Poultry Fairs, Sheep Fairs, Boys' and Girls' Lamb Clubs, Bacon Litter Competitions, etc., \$6,770.93.

Many departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on ministerial authority from the primary allotment included in the vote and approved by Parliament for this class of assistance.

J Represents payments for the purchase of live stock and expenses of distribution under the following policies:

Sire Loan Policy, \$14,509.59 (bulls, \$40,026.70; rams, \$25; boars, \$2,777.66; miscellaneous expenses, \$1,680.23).

Sow Distribution Policy, \$8,934.75. Payments for purchase of sows and expenses of distribution amounted to \$36,723.09; receipts from sales amounted to \$27,788.34 and were credited to this allotment.

Surplus Boar Policy, \$332.60. Payments for purchase of boars amounted to \$2,844.85; receipts from sales amounted to \$2,512.25.

N The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: S. Bergey, \$697.63; W. A. Blackburn, \$1,559.02; J. R. Blacklock, \$1,464.16; A. L. Blenkhorn, \$1,187.20; S. L. Boulanger, \$1,023.73; A. C. Burt, \$386.50; J. A. Campbell, \$853.55; F. H. Ching, \$602.90; A. C. Craft, \$1,580.25; A. Crawford, \$382.65; H. Dumaine, \$1,594.25; J. H. Erb, \$1,145.64; S. J. Ferns, \$1,178.88; L. Foisy, \$1,254.89; B. F. Galbraith, \$1,412.55; P. A. Galliot, \$571.88; J. H. Girard, \$1,823.93; A. Goguen, \$1,305.58; P. R. Goodwin, \$317.63; J. A. Harding, \$560.91; C. M. Harvey, \$1,010.71; J. Harvie, \$812.17; W. T. Hawken, \$412.92; W. Henderson, \$1,021.28; E. K. Hyndman, \$459.88; S. A. Ibbotson, \$422.94; V. Juneau, \$389.22; A. J. C. Kelleher, \$462.23; R. J. E. Laberge, \$1,051.57; E. K. Laflamme, \$1,800.37; J. C. Longstaff, \$1,730.58; P. J. MacCharles, \$1,395.18; W. B. MacDonald, \$330.90; J. H. McConnell, \$1,556; W. McMorrin, \$1,279.93; E. C. McMurtrie, \$1,944.02; G. A. Marcoux, \$1,703.72; C. H. Mitchell, \$346.72; J. Murdoch, \$653.18; I. B. Noble, \$522.53; J. A. Philibert, \$321.75; O. Picard, \$304.61; E. Rainville, \$1,269.05; H. D. Reid, \$1,532.93; W. Roch, \$750.80; L. W. Roper, \$1,497.07; C. Schenn, \$743.82; H. D. Scotchmer, \$1,015.47; J. B. Smith, \$814.74; R. Snazelle, \$334.08; T. G. Stewart, \$1,059.28; C. E. Taylor, \$610.98; R. H. Tomlinson, \$373.55; H. E. Upton, \$1,191.54; C. E. Viel, \$327.09; J. H. Vigneau, \$505.04; G. C. Vincent, \$497.81; J. D. Williams, \$802.03; A. Wood, \$582.35.

Suppliers receiving \$5,000 or more: Ketchum Manufacturing Co., Limited, \$7,554.46.

Vote 19 Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association

	Estimates	Allotments	Expenditures
A Salaries	385,285 00	383,908 61	383,199 87
B Cost of Living Bonus and Other Pay-list Items.....	33,685 00	35,061 39	35,061 39
C Equipment	7,000 00	7,000 00	3,261 41
D Express, Freight and Cartage.....	1,800 00	1,800 00	1,693 78
E Grant to Canadian Seed Growers' Association.....	18,900 00	18,900 00	18,900 00
F Miscellaneous	3,000 00	4,000 00	3,266 64
G Printing and Stationery	11,000 00	11,000 00	6,840 72
H Professional Services	10,000 00	7,500 00	4,440 50
I Rents	915 00	915 00	915 00
J Prizes and Premiums.....	5,500 00	5,500 00	2,919 57
K Supplies and Materials.....	4,000 00	4,000 00	3,847 78
L Telephones, Telegrams and Postage.....	6,500 00	8,000 00	7,489.90
M Travelling Expenses	48,200 00	48,200 00	46,603 67
	<u>\$ 535,785 00</u>	<u>\$ 535,785 00</u>	<u>\$ 518,440 23</u>

As of March 31, 1944, there were 224 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300 are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bell, L.	\$ 2,520 00	\$ 776 05	McCullough, C. S.	2,520 00	
Bertrand, P.	2,400 00	1,599 28	Michael, G. W.	2,520 00	677 08
Black, L. W.	2,520 00	914 84	Noble, J. C. (Nov. 1)....	2,880 00	
*Blakeman, J. E.	3,240 00	344 05	Overholt, P. M.	2,760 00	
Brett, E. W.	2,520 00	669 49	Payfer, R.	2,580 00	
Burke, T. W. L.	3,240 00	852 89	*Pearl, G. S.	3,900 00	
Clark, J. G.	3,000 00	441 80	Pepin, J. A.	2,880 00	
*Dawson, J. A.	2,880 00	458 22	Poisson, E.	2,520 00	
Elliott, G. A.	3,180 00		Potvin, A.	2,700 00	
Forward, B. F.	3,120 00		Sibbit, R. H.	2,520 00	
*Foulds, F. E.	3,240 00	827 30	Simard, J.	3,240 00	530 22
Gorsline, F. H.	2,520 00		*Stewart, G. M.	3,240 00	778 58
Hamilton, T. D. C.	2,760 00		Sweet, C.	3,480 00	
Heise, A. C.	2,880 00		Tapp, C. T.	2,880 00	
Hope, A.	2,880 00		*Weir, C. A.	2,520 00	732 43
Ingalls, R. A.	2,640 00		White, S.	2,520 00	829 68
*Lennox, W. J. W.	3,240 00		*White, W. R.	3,660 00	446 53
Lewis, N. G.	2,880 00		Wright, W. H.	4,140 00	
*MacKay, J. W.	3,240 00		*Young, N.	4,920 00	
*Marshall, C. V.	2,700 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 34 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. E. Blakeman, \$300; J. A. Dawson, \$120; F. E. Foulds, \$300; W. J. W. Lennox, \$300; J. W. MacKay, \$360; C. V. Marshall, \$120; G. S. Pearl, \$720; G. M. Stewart, \$300; C. A. Weir, \$240; W. R. White, \$120; N. Young, \$600.

C Includes one new car purchased at a net cost of \$1,113.72 after deducting an allowance of \$350 on one used car.

M The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: A. Bayer, \$916.30; S. A. Bowman, \$621.02; R. Broadfoot, \$779.25; A. N. L. Butler, \$1,146.84; A. M. W. Carter, \$400; T. H. Coltart, \$877.98; O. Crepeau, \$847.45; R. B. Cumming, \$554.54; A. Dumais, \$872.62; H. D. Falls, \$719.69; J. B. Ferland, \$1,259.28; A. G. Gilbert, \$845.62; G. B. Gilmour, \$1,065.64; L. Goodall, \$544.57; G. M. Gray, \$731.26; K. R. Hillier, \$493.22; A. Hope, \$850.72; R. Hurtubise, \$807.27; E. C. Jones, \$822.51; A. A. Langlais, \$1,003.30; E. Lavoie, \$1,161.59; N. D. MacKenzie, \$801.55; G. MacMillan, \$564.47; A. McPherson, \$904.70; D. Moor, \$1,100.41; C. L. S. Palmer, \$423.48; H. R. Parnell, \$680.20; E. J. Quail, \$920.09; L. L. Robertson, \$1,017.43; R. T. F. Ross, \$955.20; W. G. Sallans, \$727.91; R. A. Sanderson, \$516.58; A. Seguin, \$687.05; A. A. Smith, \$1,375.95; D. F. Stewart, \$787.24; J. K. Swann, \$1,201.58.

Vote 20 Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates

	Estimates	Expenditures
A Maritime Stock Breeders' Association, Amherst, N.S. (Maritime Winter Fair) ..	5,000 00	5,000 00
B Provincial Exhibition of Quebec, Quebec, P.Q.	15,000 00	15,000 00
C Royal Agricultural Winter Fair, Toronto, Ont.	35,000 00	35,000 00
D Vancouver Exhibition, Vancouver, B.C.	10,000 00	10,000 00
	<hr/> \$ 65,000 00	<hr/> \$ 65,000 00

A B D Each represents the fifth of ten annual instalments payable in accordance with agreements approved by the Governor in Council.

C Represents the seventeenth of twenty annual instalments authorized by The Royal Agricultural Winter Fair Association Act, c. 9, 1927.

Vote 21 Grants to Agricultural organizations in the amounts detailed in the Estimates

	Estimates	Expenditures
A Canadian Council on Boys' and Girls' Club Work.....	5,000 00	5,000 00
B Advanced Registry Board for Dairy Bulls.....	4,500 00	4,500 00
C Canadian National Live Stock Records.....	18,000 00	18,000 00
D Advanced Registry Board for Swine.....	6,000 00	5,000 00
	<u>\$ 33,500 00</u>	<u>\$ 32,500 00</u>

D The operations of this organization were such that the full grant was not required.

MARKETING SERVICE**Vote 22 (and Vote 416, Further Supplementary Estimates) Marketing Service Administration**

	Estimates	Allotments	Expenditures
A Salaries	76,585 00	79,019 96	78,983 06
B Cost of Living Bonus and Other Pay-list Items.....	8,016 00	8,016 00	6,317 64
C Living Allowance	2,500 00	2,158 20	2,158 20
D Miscellaneous	490 00	490 00	424 70
E Printing and Stationery.....	5,750 00	3,000 00	2,342 99
F Supplies and Materials.....	600 00	800 00	733 53
G Telephones, Telegrams and Postage.....	1,947 00	947 00	748 14
H Travelling Expenses	7,701 00	9,157 84	6,646 48
	<u>\$ 103,589 00</u>	<u>\$ 103,589 00</u>	<u>\$ 98,354 74</u>

As of March 31, 1944, there were 44 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *J. Blackburn, \$2,400; P. A. Cossman, \$2,760; E. L. Elliot, \$2,520; M. E. LeBlanc, \$2,520; *R. W. Neely, \$3,480; *C. V. Parker, \$3,180, secretarial allowance, \$600 (charged to Vote 1); L. C. Pepper, \$3,180; *J. G. Robertson, \$5,280; A. W. Ryan, \$2,760; R. M. Scott, \$4,140; A. M. Shaw, \$8,500.

*Received additional compensation—see following lists.

As of March 31, 1944, there were 4 employees being paid war duties supplements, including the following who salaries are detailed above (amounts represent annual rates paid at that date): J. Blackburn, \$300; R. W. Neely, \$300; C. V. Parker, \$300.

J. G. Robertson received living allowance of \$2,158.20 at rate of \$179.85 monthly.

H Travelling expenses in excess of \$300 were paid to: M. Casselman, \$688.81; P. A. Cossman, \$466.24; E. L. Elliot, \$664.82; M. E. LeBlanc, \$1,794.40; L. C. Pepper, \$304.74; A. M. Shaw, \$457.71.

Vote 23 Agricultural Economics

	Estimates	Allotments	Expenditures
A Salaries	74,715 00	74,715 00	73,889 62
B Cost of Living Bonus and Other Pay-list Items.....	5,943 00	5,943 00	4,796 56
C Equipment	2,200 00	2,200 00	1,354 50
D Miscellaneous	600 00	600 00	237 34
E Printing and Stationery	4,500 00	4,500 00	2,845 19
F Telephones and Telegrams.....	400 00	400 00	380 44
G Travelling Expenses	7,400 00	7,400 00	6,196 83
	<u>\$ 95,758 00</u>	<u>\$ 95,758 00</u>	<u>\$ 89,700 48</u>

As of March 31, 1944, there were 41 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. F. Booth, \$5,220; J. Coke, \$4,140; A. Gosselin, \$3,660; W. C. Hopper, \$4,620; *A. E. Richards, \$3,660; *C. C. Spence, \$2,700.

*Received additional compensation—see following list.

As of March 31, 1944, there were 10 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): A. E. Richards, \$660; C. C. Spence, \$600.

G Travelling expenses in excess of \$300 were paid to: J. F. Booth, \$522.20; J. Coke, \$577.48; W. C. Hopper, \$456.74; H. L. Patterson, \$665.79; H. W. Trevor, \$1,406.19; A. H. Turner, \$1,097.54.

Vote 24 (and Vote 417, Further Supplementary Estimates) Dairy Products

	Estimates	Allotments	Expenditures
A Salaries and Wages	284,364 00	284,364 00	278,934 08
B Cost of Living Bonus and Other Pay-list Items.....	23,877 00	23,877 00	22,651 61
C Living Allowance	1,800 00	3,300 00	3,054 97
D Equipment	750 00	1,100 00	1,100 00
E Express, Freight, Cartage and Refrigerator Car Service.....	5,900 00	7,400 00	7,121 77
F Supplies and Materials.....	3,000 00	2,350 00	2,127 80
G Miscellaneous	1,500 00	1,450 00	1,410 33
H Press Clippings	300 00	50 00	46 85
I Printing and Stationery.....	10,000 00	6,000 00	4,955 85
J Lawyers' and Analysts' Fees.....	2,000 00	1,443 70	1,040 05
K Rents	3,010 00	2,660 00	2,651 57
L Telephones, Telegrams and Postage.....	4,025 00	7,025 00	6,773 10
M Travelling Expenses	46,763 00	46,269 30	43,378 85
	<u>\$ 387,289 00</u>	<u>\$ 387,289 00</u>	<u>\$ 375,246 83</u>

As of March 31, 1944, there were 139 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adair, J.	\$ 2,520 00		*Howe, S. R.	2,640 00	483 38
Anderson, H. S.	2,760 00	\$ 809 71	Irwin, J. L.	2,760 00	573 56
Art, G. L.	2,640 00		Johnson, E.	2,640 00	
Bain, T. G.	2,640 00	706 54	Lefebvre, J.	2,760 00	
Beattie, D. M.	2,760 00	1,278 56	Lemay, J. T.	2,640 00	
Beckett, W. J.	2,880 00	349 46	MacKay, K. G.	3,240 00	978 22
Bourbeau, G. A.	2,760 00		MacLennan, R. M.	2,760 00	
Bourbonnais, J.	2,880 00	611 35	Maher, J. U.	2,880 00	774 19
Brennan, W. E.	2,640 00	579 72	*Mason, H. A.	2,760 00	394 89
Broby, S. P.	2,760 00		McManus, J. A.	2,880 00	
Burgess, J.	4,140 00		Menzies, D.	2,760 00	
Cameron, W. C.	3,780 00	577 18	Monaghan, F.	2,760 00	
Carleton, R. J.	2,760 00		Quesnel, E.	2,640 00	
Crowe, H. J.	2,880 00		Rogerson, W. F.	2,520 00	916 62
Davis, W. J.	2,640 00	1,052 10	*Singleton, J. F.	5,220 00	
*Derby, H. A.	3,480 00		Spencer, R. P.	2,520 00	
Euteneier, C. P.	2,400 00		Thimens, G.	2,760 00	
Goodwillie, D. B.	2,700 00	858 14	Ward, H. M.	2,760 00	
Hebert, R. O.	2,760 00		White, O. H. J.	2,760 00	
Henderson, J. H.	2,880 00	560 44	Woodiwiss, L. H.	2,520 00	
Hicks, T. J.	3,240 00	793 10			

* Received additional compensation—see following list.

As of March 31, 1944, there were 5 employees receiving war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. A. Derby, \$800; S. R. Howe, \$180; H. A. Mason, \$240; J. F. Singleton, \$600.

Wages of labourers and casual employees amounted to \$6,653.15.

D One new car was purchased at a net cost of \$1,100 after deducting an allowance of \$250 on one used car.

M The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: D. E. Arsenault, \$326.62; E. K. Bonnyman, \$528.52; A. Boulais, \$390.23; J. R. Bourbonnais,

\$814.24; J. R. Burgess, \$984.45; A. Bussieres, \$435.30; R. E. Carr, \$1,487.18; J. E. Cogan, \$615.05; A. Demers, \$548.70; M. Desaulniers, \$1,431.47; H. Desfosses, \$807.05; J. E. Dougall, \$1,070.57; C. A. Fabien, \$705.71; M. Germain, \$1,498.83; C. R. Kennedy, \$846.16; R. Kerouack, \$1,055.78; L. Kirkland, \$1,268.45; E. Leblanc, \$1,210.48; L. J. Levenick, \$823.66; W. R. MacDonald, \$881.52; C. A. Morrison, \$468.74; G. W. Parker, \$1,181.14; R. J. Quinn, \$403.95; J. F. Robinson, \$578.85; I. Rose-Christensen, \$791.35; G. A. Schroer, \$892.36; W. A. Van Alstyne, \$1,382.65; B. W. Young, \$1,014.01.

Vote 25 (and (a) Vote 453, Supplementary Estimates; (b) Vote 418, Further Supplementary Estimates)
Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates

Subsidies	Estimates	Allotments	Expenditures
Kent Fruit Growers' Co-operative Limited, Blenheim, Ont.	504 00	504 00	504 00
Trenton Cold Storage Limited, Trenton, Ont.	23,123 40	23,123 40	
Osoyoos Co-operative Fruit and Vegetable Growers', Osoyoos, B.C.	466 00	466 00	466 00
Kelowna Growers Exchange, Rutland, B.C.	1,211 41	1,211 41	1,211 41
Keremeos Growers Co-operative Association, Keremeos, B.C.	883 00	883 00	883 00
Salmon Arm Farmers Exchange, Salmon Arm, B.C.	693 37	693 37	693 37
Turner, R. and Sons, Salmon Arm, B.C.	168 30	168 30	168 30
Summerland Co-operative Growers Association, Summerland, B.C.	520 00	520 00	520 00
Vancouver Ice and Cold Storage, Vancouver, B.C.	2,000 00	2,000 00	2,000 00
Howe Orchards Limited, Vernon, B.C.	315 56	315 56	315 56
B.C. Fruit Shippers, Limited, West Summerland, B.C.	520 00	520 00	520 00
Moncton Cold and General Storage Limited, Moncton, N.B. (2) ...	891 27	891 27	890 68
Aldershot Distributing Co-operative Company, Limited, Aldershot, Ont. (2)	692 75	692 75	692 75
New Brunswick Apple Exchange, Fredericton, N.B.	486 42	486 42	486 42
Société Co-operative Agricole, Chicoutimi, Que.	642 58	642 58	642 58
Winnipeg Cold Storage Company, Limited, Winnipeg, Man. (1) ..	56,082 68	56,082 68	
Fearman, F. W. Co., Limited, Hamilton, Ont.	18,682 50	18,682 50	
North Star Cold Storage Company, Limited, Winnipeg, Man.	11,872 00	11,872 00	11,871 60
Winnipeg Cold Storage Company, Limited, Winnipeg, Man. (2) ..	29,584 65	29,584 65	24,551 00
Elgin Growers Co-operative, St. Thomas, Ont.	7,350 00	7,350 00	
Municipal Abattoir and Public Cold Storage, Saint John, N.B.	17,500 00	17,500 00	
	174,189 89	174,189 89	46,416 67
Grants			
Kingston Cold Storage, Kingston, Ont.	280 11	280 11	280 11
Wiltshire Dairying Company, North Wiltshire, P.E.I.	750 00	750 00	239 94
Westbank Co-operative Growers, Westbank, B.C.	3,500 00	3,500 00 *	
	4,530 11	4,530 11	520 05
	<u>\$ 178,720 00</u>	<u>\$ 178,720 00</u>	<u>\$ 46,936 72</u>

Subsidies for cold storages are paid on the following basis:—

- On completion of building, 15 per cent of the amount expended in construction, refrigeration, etc.;
- At the end of the first year thereafter, 7 per cent of the said amount;
- At the end of the second year thereafter, 4 per cent of the said amount;
- At the end of the two next succeeding years, 2 per cent of the said amount.

Trenton Cold Storage Limited and F. W. Fearman Co., Limited, did not proceed with their construction programs.

The sums allotted for Winnipeg Cold Storage Co., Limited, Elgin Growers Co-operative, Municipal Abattoir and Public Cold Storage and Westbank Co-operative Growers have been re-voted for 1944-45.

Grants: Payments under this heading are made in instalments as in the case of subsidies. The companies listed did not conform at the outset with the provisions of the Cold Storage Act, therefore payment by way of grant was authorized by the Appropriation Act.

Vote 26 (and (a) Vote 454. Supplementary Estimates; (b) Vote 419. Further Supplementary Estimates)
Fruit, Vegetable and Maple Products and Honey, including grant of \$5,000 to Canadian Horticultural Council

	Estimates	Allotments	Expenditures
A Salaries	379,476 00	403,449 82	397,776 90
B Cost of Living Bonus and Other Pay-list Items.....	40,370 00	40,370 00	39,843 96
C Equipment	14,000 00		
D Express and Freight.....	1,800 00	826 18	826 18
E Grant to Canadian Horticultural Council.....	5,000 00	5,000 00	5,000 00
F Miscellaneous	1,997 00	1,997 00	1,400 07
G Printing and Stationery	20,000 00	18,500 00	13,906 40
H Professional Services	500 00	500 00	10 00
I Rents	777 00	819 00	819 00
J Supplies and Materials	1,500 00	558 00	484 82
K Telephones, Telegrams and Postage.....	8,800 00	9,700 00	9,602 09
L Travelling Expenses	69,000 00	61,500 00	60,415 02
	<u>\$ 543,220 00</u>	<u>\$ 543,220 00</u>	<u>\$ 530,084 44</u>

As of March 31, 1944, there were 122 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, F. R.	\$ 2,520 00		*Perry, F. J.	3,000 00	346 65
Brooks, C.	2,520 00		Ponton, H. H.	3,000 00	688 30
Butland, W. R.	2,760 00	\$ 1,229 79	Read, W.	2,520 00	399 94
Coell, W. J.	2,520 00	463 85	Robinson, K. B.	2,400 00	
Conger, K. B.	4,140 00		Robinson, R. E.	4,140 00	
Craig, C. M.	2,520 00	429 16	Scott, H.	2,520 00	751 60
Fleet, W. T.	2,520 00	510 30	Shaw, C. E.	2,520 00	1,111 02
Jackson, C. W.	2,520 00	533 35	Skinner, C. T.	2,760 00	
Loveday, F. E.	3,660 00		Stevenson, C. T.	2,520 00	916 97
Marshall, S. B.	3,000 00	882 71	*Wheeler, R. L.	4,920 00	1,171 62
Marshall, W. B. H.	3,000 00	855 38	Whyte, B. M.	3,000 00	1,057 32
*Paige, E. G.	3,000 00	451 01	Young, E. H.	2,520 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 5 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): E. G. Paige, \$300; F. J. Perry, \$300; R. L. Wheeler, \$600.

L The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: E. N. T. Arthur, \$366.13; J. J. Benn, \$550.38; D. J. Beveridge, \$697.29; C. H. Bowman, \$1,008.69; J. A. Brand, \$501.00; E. Bryant, \$383.87; F. A. Brydon, \$365.02; F. C. Chappell, \$964.45; W. Corp, \$323.14; Geo. L. Cox, \$540.05; L. D. Culligan, \$426.97; J. H. Dawe, \$361.90; J. G. De Jong, \$395.70; E. C. Dickenson, \$550.07; J. R. Dill, \$338.56; C. E. Dionne, \$375.67; E. Dube, \$356.19; F. J. Duplisa, \$317.90; E. A. Eardley, \$495.75; D. H. Firth, \$342.63; P. L. Ford, \$716.80; W. J. Furringer, \$443.10; John Godbout, \$328.48; W. F. Graham, \$645.27; F. W. Gray, \$1,019.12; W. G. Harnden, \$341.52; A. E. Harvie, \$648.08; J. J. Johnson, \$1,253.42; R. R. Long, \$302.59; A. W. Longley, \$505.18; R. Lounsbury, \$419.66; S. MacFarlane, \$588.30; O. L. May, \$1,086.16; J. P. Millie, \$120.34; W. H. Mizener, \$963.03; R. B. Nelly, \$655.03; J. C. Paradis, \$518.19; C. H. Pickett, \$363.15; B. C. Porter, \$379.63; J. P. Pruegh, \$332.34; B. Roberts, \$782.47; C. J. Rose, \$703.22; W. J. Sangster, \$772.56; A. M. Shaw, \$514.97; H. W. Smith, \$823.45; H. M. Spencer, \$411.94; E. W. Stanley, \$813.73; W. F. Strong, \$617.40; J. J. Tofani, \$1,030.85; E. B. Van de Water, \$949.28; R. R. Waddles, \$621.67; E. A. Walton, \$1,012.11; H. G. Woodworth, \$672.20.

Vote 27 Live Stock and Live Stock Products

	Estimates	Allotments	Expenditures
A Salaries	381,752 00	385,869 00	385,869 00
B Cost of Living Bonus and Other Pay-list Items	26,227 00	30,227 00	29,899 36
C Equipment	3,300 00	3,300 00	3,206 65
D Express, Freight and Cartage	2,325 00	2,325 00	1,065 35
E Living Allowance	1,200 00	1,200 00	
F Miscellaneous	2,535 00	2,535 00	2,364 15
G Printing and Stationery	17,120 00	13,620 00	12,316 33
H Professional Services, including Legal Services	1,000 00	1,000 00	300 62
I Rents	7,411 00	7,411 00	6,767 20
J Supplies and Materials	3,700 00	2,941 69	1,790 20
K Telephones, Telegrams and Postage	15,800 00	19,314 56	19,314 56
L Travelling Expenses	102,088 00	94,714 75	94,714 75
	<u>\$ 564,458 00</u>	<u>\$ 564,458 00</u>	<u>\$ 557,608 17</u>

As of March 31, 1944, there were 180 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400, or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300 are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bain, C. E.	\$ 2,880 00	\$ 348 32	*Hedgecoe, A. R.	2,520 00	650 57
*Baird, F. F.	2,520 00	448 98	Hooey, E. R.	2,520 00	1,262 02
*Barry, S. C.	3,660 00	1,139 41	Johns, E. J.	2,400 00	
Beatty, R. G.	2,520 00	421 45	Kerr, W.	2,520 00	797 99
Bennett, R. K.	2,880 00	1,204 18	Kezar, J. H.	2,400 00	
*Bonnyman, E. D.	3,120 00	1,535 58	Layton, R. L.	2,520 00	
Bowman, F. A.	2,520 00		Light, P. E.	4,140 00	
*Brown, W. A.	4,320 00	2,137 46	Lyster, C. C.	3,120 00	349 39
*Browne, D. L.	2,520 00	2,172 91	Marcoux, J. A.	2,520 00	335 47
Bruce, H. R.	2,820 00	817 48	*Maybee, H. J.	3,240 00	513 33
Buker, F. H.	2,520 00	1,036 71	McConnell, W. C.	2,520 00	1,496 86
Chepesuik, M. W.	2,520 00	608 66	*McCulloch, A. C.	2,880 00	834 13
Chipman, S. N. (Aug. 1) ..	2,880 00		McKinnon, D. A.	2,520 00	
Clay, H. W.	2,520 00		McPherson, W. J.	3,000 00	391 84
Coulter, C. L.	3,000 00		McQueen, M. J.	2,520 00	
Craig, H. E.	2,520 00		*Miller, G. B.	3,120 00	1,768 19
*Curran, A. F.	2,880 00	1,636 07	Miller, M. H.	2,520 00	
*Deguire, J. A.	2,520 00		Munro, A. D.	3,120 00	553 30
Duff, H. C.	2,520 00	376 78	Pawley, J. L.	2,880 00	565 93
Dunsmore, W. G.	2,520 00		*Pearsall, L. W.	4,320 00	438 87
Fetherstonhaugh, J. E.	2,520 00		*Raymond, A.	2,880 00	1,193 03
Ford, H. L.	2,520 00	328 71	Rodrigue, G.	2,580 00	
Foster, G. W.	2,520 00	553 33	Rodrigue, J. H. E.	2,520 00	
Fraser, H. W.	2,520 00	1,392 20	Senn, E. W.	2,820 00	837 46
Garrison, I.	2,520 00		Sheppard, S. W.	2,820 00	476 76
George, J. F.	2,520 00	422 96	Thompson, R. A.	3,000 00	1,141 14
Gordon, W. M.	2,520 00		Trimble, R. C.	2,520 00	377 27
*Haggerty, J. F.	2,520 00		Williams, D. J.	3,120 00	1,041 77
Hancock, L.	2,820 00	728 48	*Wilson, G. R.	2,520 00	889 62

* Received additional compensation—see following list.

As of March 31, 1944, there were 21 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates being paid at that date): F. F. Baird, \$360; S. C. Barry, \$120; E. D. Bonnyman, \$180; W. A. Brown, \$300; D. L. Browne, \$240; A. F. Curran, \$120; J. A. Deguire, \$120; J. F. Haggerty, \$360; A. R. Hedgecoe, \$120; H. J. Maybee, \$540; A. C. McCulloch, \$120; G. B. Miller, \$420; L. W. Pearsall, \$600; A. Raymond, \$120; G. R. Wilson, \$240.

C Two new cars were purchased at a cost of \$3,206.65.

L The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: T. J. Adams, \$621.84; H. J. Anderson, \$838.04; H. J. Andrews, \$636.21; J. B. Arsenault, \$657.33; S. R. Bowell, \$1,436.81; J. P. Cain, \$1,119.84; J. T. Charland, \$1,344.86; H. Cochrane, \$776.42;

D. Craig, \$954.38; W. B. Crawford, \$799.97; A. F. Darnell, \$1,924.32; J. M. Fisher, \$900.74; L. B. Forbes, \$1,102.56; W. Hagger, \$848.12; W. M. Hartley, \$1,194.94; J. W. Hedgecoe, \$693.05; N. Henault, \$1,578.63; E. A. Holland, \$938.15; W. R. Jennings, \$479.48; J. A. Labaye, \$980.54; R. G. Laing, \$2,356.13; L. A. Lalonde, \$649.42; J. M. MacGregor, \$988.64; A. R. MacKay, \$773.99; D. A. MacKenzie, \$881.50; M. MacMillan, \$735.43; J. G. Mainville, \$486.52; L. J. Maltais, \$1,636.80; L. H. McMillan, \$533.66; J. Milligan, \$1,023.07; M. R. Mitchell, \$1,018.79; G. A. Moore, \$1,059.00; A. L. Morrison, \$955.58; A. C. Morton, \$620.88; J. G. Murray, \$1,202.74; J. Napier, \$597.46; E. J. Parker, \$394.11; B. Pontbriand, \$748.27; C. E. Sampel, \$896.87; J. D. Shaw, \$399.40; A. V. Smith, \$980.44; E. V. Smith, \$327.74; J. C. Steele, \$1,303.39; H. L. Steves, \$523.90; J. T. Sturlington, \$759.08; A. Thornfield, \$755.32; N. C. Tilker, \$1,141.47; P. O. Van Sickle, \$1,291.38; W. Walker, \$1,189.45; H. Walsh, \$390.13; F. G. Ward, \$832.52; R. W. Ward, \$659.81; C. S. Weber, \$472.53; R. H. Woodward, \$504.77.

Vote 28 Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$13,000

	Estimates	Allotments	Expenditures
A Temporary Assistance	13,000 00	15,000 00	14,996 59
B Cost of Living Bonus and Other Pay-list Items.....	378 00	701 65	701 65
C Marketing Projects, including Advertising.....	4,000 00	6,590 00	6,538 34
D Printing and Stationery.....	500 00	176 35	19 07
E Supplies and Materials.....	500 00		
F Telephones, Telegrams and Postage.....	500 00	110 00	109 96
G Travelling Expenses	6,122 00	2,422 00	2,349 52
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 24,715 13</u>

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: W. M. Ritchie, \$3,000; A. H. Snow, \$2,400.

G Travelling expenses in excess of \$300 were paid to: W. M. Ritchie, \$1,420.04.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 4,000 00

SPECIAL

Vote 29 Prairie Farm Rehabilitation Act and Water Storage

	Allotments	Expenditures
Headquarters Administration—		
Ottawa	14,558 80	4,588 48
Regina	46,614 86	46,614 86
Economic Surveys	44,000 00	36,527 11
Entomological Surveys	5,650 00	5,646 18
	<u>110,823 66</u>	<u>93,376 63</u>
Cultural Experiments and Research—		
Ottawa	33,280 00	27,297 82
University of Manitoba.....	8,500 00	6,152 59
Morden	4,350 00	4,186 13
Brandon	34,570 00	25,746 94
University of Saskatchewan.....	13,900 00	9,028 20
Saskatoon Forage Crop Laboratory.....	5,365 00	5,232 28
Indian Head Farm	33,540 00	27,861 29
Indian Head Forest Nursery	24,085 00	22,797 48

Cultural Experiments and Research—Concluded—

Melfort	5,715 00	5,715 00
Scott	17,740 00	16,924 95
Sutherland	9,000 00	9,000 00
Swift Current	103,810 00	103,782 87
University of Alberta	15,350 00	15,280 84
Lethbridge	41,495 00	41,107 82
LaCombe	13,900 00	13,735 58
Manyberries	10,000 00	9,991 36
Unallotted	400 00	
	<u>375,000 00</u>	<u>343,841 15</u>

Land Utilization—

Administration	30,000 00	25,995 06
Community pastures: construction	172,000 00	169,684 84
Community pastures: management and operation	215,500 00	215,118 22
Purchase of land	40,000 00	34,103 86
Purchase of bulls	45,000 00	23,839 31
Re-establishment of farmers.....	19,000 00	16,540 77
Seeding community pastures	18,500 00	17,757 66
Preparation, cultivation and operation of irrigation projects.....	75,000 00	74,864 91
	<u>615,000 00</u>	<u>577,904 63</u>

Water Development and Water Storage—

Administration	36,000 00	33,628 53
Small projects	316,009 79	268,388 37
Large projects		
Administration and Engineering	62,000 00	56,423 64
Qu'Appelle River Development (Reconstruction of Craven Dam).....	23,101 48	20,238 90
Swift Current Irrigation—Main Canal.....	67,296 00	54,069 76
Swift Current—Highfield Project.....	4,000 00	1,351 17
LaSalle River Dams.....	460 01	
Raymond Irrigation Project.....	6,000 00	6,000 00
Echo Lake—Sioux Bridge (Road Construction).....	1,075 00	841 54
Antelope-Coulee—Telephone Line	1,828 00	601 62
Completion of Existing Contracts.....	125,772 62	117,461 34
Swift Current Irrigation—Distribution System.....	8,704 00	8,702 40
Wolverine Creek Storage	15,889 45	15,889 45
General Maintenance	56,000 00	54,404 11
Water Storage	33,500 00	31,968 91
Caron Riverhurst Intake	29,539 99	27,046 67
Surveys	112,000 00	99,166 45
	<u>899,176 34</u>	<u>796,182 86</u>
	<u>\$2,000,000 00</u>	<u>\$1,811,305 27</u>

The amount of the above vote, \$2,000,000, was not subsidized in the Estimates; the allotments were authorized by Treasury Board.

Distribution of Cultural Experiments and Research—expenditure by activities:

Cultural publications and administration.....	18,904 03
District experimental stations and reclamation surveys.....	147,103 62
Grass investigation coverage and range surveys.....	34,349 52
Tree planting	42,829 06
Soil research and soil surveys.....	45,695 52
Agricultural Improvement Associations—Soil drifting control including horticultural development.....	22,996 57
Cultural work on irrigation projects.....	19,639 09
Live stock surveys and sheep development.....	12,323 74

\$ 343,841 15

Following is a statement showing the objects of expenditure under the various allotments:—

	Administration	Cultural	Land utilization	Water development	Total
A Salaries and Wages.....	59,901 05	178,734 32	246,075 06	230,219 04	714,929 47
B Cost of Living Bonus and Other Pay-list Items.....	7,401 07	21,283 89	39,397 57	24,164 82	95,247 35
C Advertising.....		256 31	17 82	160 82	434 95
D Lands, Buildings, Works.....		4,700 35	47,112 25	343,155 94	394,968 54
E Equipment.....	867 00	27,687 85	92,387 29	56,363 38	177,305 52
F Freight, Express.....	119 06	2,236 29	12,232 07	3,465 52	18,072 94
G Miscellaneous.....	277 16	1,573 60	7,957 74	13,387 39	23,195 89
H Rents.....	9,144 36	30,719 49	421 40	832 23	41,117 48
I Supplies and Materials.....	180 83	26,967 83	83,110 11	35,727 67	145,986 44
J Feeds.....		513 59	8,281 19		8,794 78
K Postage, Telephones, etc.....	124 20	2,980 65	4,575 58	4,462 35	12,151 78
L Travelling Expenses.....	12,889 20	30,648 66	33,581 87	79,396 56	156,519 29
M Printing and Stationery.....	2,472 70	12,509 32	1,308 83	4,827 89	21,118 74
N Professional Services.....			1,442 85	19 25	1,462 10
	\$93,376 63	\$343,841 15	\$577,904 63	\$796,182 86	\$1,811,305 27

Provision is made in the Act for appointment by the Minister of the necessary temporary officials and employees at rates approved by the Governor in Council.

As of March 31, 1944, there were 212 employees paid from this account whose positions had been specifically approved by Order in Council. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arthur, S. F.	\$ 3,780 00		Haberman, J. A.	2,400 00	
Biddell, C. H.	2,340 00	\$ 877 13	Hawkins, S. H.	3,060 00	622 04
Brown, C. D.	2,400 00	341 75	MacKenzie, G. L.	2,760 00	
Caldwell, O. G.	2,500 00		Mann, H. H. M.	2,940 00	817 87
Carscallen, H. R.	2,760 00		Moore, C. M.	2,700 00	806 55
Cheney, W. P. (March 1)....	2,700 00	2,125 31	Mutchler, J. I.	3,060 00	1,521 49
Cook, A. B.	2,700 00	993 08	Riesen, H. G.	2,700 00	1,470 99
De Savigny, H. J.	2,700 00	630 64	Russell, B. M.	4,020 00	1,220 76
Donald, R. F. B.	2,520 00		Shields, S. F.	2,400 00	1,123 59
Doughty, J. L.	2,820 00		Spence, G.	6,000 00	1,002 85
Evans, F. L. (Nov. 1)....	2,700 00	1,044 63	Switzer, J. E.	2,700 00	649 24
Foss, W. L.	2,700 00	783 34	Todd, J. C. (Jan. 1)....	2,700 00	728 01
Freer, O.	4,180 00	778 19	Vallance, J. (Nov. 20) ...	4,500 00	657 27
Gray, E. L.	4,500 00		Wotherspoon, W.	2,700 00	675 99

As of March 31, 1944, there were 7 employees receiving war duties supplements.

D Includes completion of existing contractual works as follows: Round and Crooked Lakes Reservoir, \$3,330; Qu'Appelle River Bridge, \$2,575.27; Seven Persons Creek Reservoir, \$6,770.68; Gap Creek Weir, \$18,883.63; Graham Creek Dam, \$8,499.23; Long Lake Dredging, \$14,992.20; Antelope Coulee Road Diversion, \$1,772.18; Echo Lake Dam, \$4,502.22; Bartman Dam, \$14,002.71; Rush Lake Project, \$18,054.23; Gladstone Dam, \$2,545.16; Duncairn Bridge, \$512.61; Duncairn Dam, \$20,427.04; miscellaneous contracts, \$594.18.

Lands to the value of \$31,863.01 were purchased during the year including the following: Duncairn Reservoir, \$10,177.92; Eastend Irrigation Project, \$8,220.57 and Swift Current Irrigation Project, \$6,548.

E These expenditures consist chiefly of purchases of numerous small pieces of equipment and repairs to equipment. Included, however, is \$19,298.63 representing the net cost of 15 cars and 2 trucks after deducting allowances of \$7,610 on 16 used vehicles; 5 pickup balers were purchased at a cost of \$7,266.97. Bulls for community pastures were purchased to the value of \$22,350.

H Expenditures hereunder include payments to 57 operators of experimental sub-stations amounting to \$31,016.50.

For office rentals, the amount paid was \$8,136.36.

L Travelling expenses in excess of \$300 were paid to: J. Achtzener, \$1,014.19; B. K. Acton, \$461.73; J. L. Anderson, \$308.08; E. S. Archibald, \$804.70; H. C. Armstrong, \$812.57; J. A. Bennett, \$473.58; W. M. Berry, \$754.12; R. V. Blair, \$809.79; W. G. Bock, \$1,246.09; W. E. Bowser, \$455.00; B. J. Brockman, \$540.37; Donald Baker, \$334.87; J. J. Burr, \$362.15; R. J. Cameron, \$1,057.90; J. B. Campbell, \$1,067.35; J. M. Caubert, \$399.78; H. W. Carss, \$1,241.84; H. N. Cavan, \$969.60; L. G. Chase, \$855.12; H. Chester, \$470.29; S. E. Clarke,

\$635.21; J. S. Clayton, \$320.71; R. C. Cleveland, \$545.42; J. R. Colvin, \$364.91; J. S. Cottingham, \$305.53; T. J. Craizen, \$416.83; A. W. Daurie, \$2,757.40; G. N. Denike, \$945.01; S. Dewar, \$317.66; R. N. Dunlop, \$985.18; F. M. Edwards, \$390.51; G. R. Evans, \$1,098.06; W. H. Fairfield, \$580.10; C. M. Furlong, \$866.31; M. Gillespie, \$1,002.12; W. D. Gray, \$928.69; M. Greenburg, \$362.85; Wm. Hagarty, \$789.82; T. P. Hagerman, \$1,798.97; W. F. Hall, \$326.03; W. D. Hay, \$416.23; C. Hill, \$725.44; E. Hagan, \$1,389.25; B. M. Hudd, \$421.34; W. M. Huddleston, \$440.38; F. V. Humphrey, \$2,070.47; P. Hyndman, \$617.21; N. L. Iverson, \$555.97; W. L. Jacobson, \$717.82; P. J. Janzen, \$427.28; J. C. Johnson, \$1,159.22; R. M. Johnson, \$325.77; Roy Johnstone, \$542.49; D. A. Kennett, \$569.69; E. M. Klimon, \$358.29; W. J. Kocher, \$627.63; C. E. Laeina, \$517.52; E. C. Lambert, \$391.73; W. R. Leslie, \$350.33; F. R. Low, \$301.51; W. J. Machuga, \$329.45; D. MacNaughton, \$737.82; F. McCallum, \$924.85; G. A. McCallum, \$679.08; E. V. MacCurdy, \$556.60; J. McDougall, \$627.32; J. McFall, \$667.96; J. E. McGoey, \$480.15; H. H. McIntyre, \$809.40; L. D. McMillan, \$1,157.86; R. M. McWalter, \$308.90; C. Mohr, \$1,052.25; E. S. Molberg, \$548.82; J. C. Moore, \$1,262.76; H. C. Moss, \$304.61; A. W. Murphy, \$1,096.44; J. E. O'Connell, \$2,510.20; W. Odynsky, \$384.16; L. G. Orr, \$735.13; E. C. Overgaard, \$520.13; O. Parker, \$324.10; D. A. Patterson, \$1,317.78; M. J. Peace, \$519.91; R. W. Peake, \$626.38; J. Pendergast, \$1,455.82; R. Peterson, \$1,324.61; G. Petuk, \$308.53; H. A. Pfisterer, \$322.03; A. W. Platt, \$513.87; H. W. Ramsay, \$324.16; K. Rasmussen, \$320.63; A. J. Reece, \$1,254.52; A. S. Ringheim, \$422.43; W. Rueger, \$321.17; E. C. Sackville, \$533.22; L. St. Amund, \$347.68; B. Schiek, \$1,510.06; A. Schill, \$1,983.87; M. Schitka, \$338.91; W. H. Shafer, \$316.17; J. D. Shepley, \$528.07; J. Simpson, \$1,160.63; A. E. Sinclair, \$1,910.32; C. H. Slack, \$2,611.50; A. H. E. Snow, \$347.99; L. P. Spangler, \$569.34; C. C. Spence, \$494.08; V. E. Therman, \$1,402.76; L. B. Thomson, \$1,405.76; W. B. Thomson, \$479.58; E. W. Tisdale, \$352.63; S. Tomelko, \$468.75; R. Vockerath, \$408.44; R. M. Walker, \$1,346.61; S. Ward, \$373.49; J. W. Wayling, \$1,148.06; G. D. Williams, \$570.50; G. L. Williams, \$396.44; H. W. Williams, \$532.73; J. Wilner, \$830.21; A. W. Wilton, \$357.78; J. E. Winter, \$539.28; E. O. Wood, \$745.74; L. A. Yager, \$881.65; R. Youngman, \$2,526.99; C. C. Zimmerman, \$458.35.

Suppliers receiving \$5,000 or more: Alberta Livestock Association, \$8,640; J. H. Ashdown Hardware Co., Ltd., \$5,739.51; Beatty Bros. Ltd., \$6,116.30; Beaver Lumber Co., Ltd., \$8,995.39; Bird Construction Co., \$48,208.73; British American Oil Co., Ltd., \$5,988.58; Dominion Bridge Co., Ltd., \$16,419.34; General Motors Corp., \$8,406.15; F. R. Gibbs, \$34,314.96; Gibbs Bros., \$20,765.83; Hanneson Bros., \$5,567.71; Imperial Oil Ltd., \$6,285.86; International Harvester Co. of Canada Ltd., \$6,506.45; National Light & Power Co., \$8,536.45; W. B. Ramsay, \$66,784.81; Raymond Irrigation District, \$6,000.00; Revelstoke Sawmill Co., Ltd., \$13,610.45; George Smith, \$10,531.26; Union Tractor and Harvester Co., \$5,075.20.

Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the

Prairie Farm Emergency Fund.....\$2,577,647 17

The above transfer was necessitated because the levy on grain (\$3,580,616.09) plus refunds (\$13,387.53) was insufficient to meet expenditures, a distribution of which by provinces and crop years follows:

Crop Year	Manitoba	Saskatchewan	Alberta	Total
1939.....		360 71		360 71
1940.....		1,307 10		1,307 10
1941.....		11,978 87	9,655 03	21,633 90
1943.....	13,452 50	3,977,214 00	2,157,682 58	6,148,349 08
	\$ 13,452 50	\$3,990,860 68	\$2,167,337 61	\$6,171,650 79

In the year 1942, crop conditions were so generally satisfactory that no payments were made under the Act.

Vote 30 Prairie Farm Assistance Act—Administration

	Allotments	Expenditures
A Salaries	57,000 00	49,544 23
B Wages	77,650 00	73,970 38
C Cost of Living Bonus.....	17,000 00	5,138 51
D Freight and Express.....	1,000 00	2 31
E Miscellaneous	1,000 00	26 00
F Printing and Stationery.....	5,000 00	718 81
G Rents	4,000 00	1,404 00
H Telephones, Telegrams and Postage.....	8,350 00	7,572 54
I Travelling Expenses	79,000 00	78,400 69
	\$ 250,000 00	\$ 216,777.47

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

Under the Act, authority for appointments and rates of pay are vested in the Governor in Council.

As of March 31, 1944, there were 31 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400, or over, exclusive of cost of living bonus on that date or at date of separation (shown in brackets): W. C. Barrie, \$3,200; E. L. Gray, \$4,500 (to Vote 29, Feb. 1); R. F. McGregor, \$4,500; J. C. Riddell, \$3,200.

I Details of these expenditures are included with those under Vote 31 as the major portion was chargeable thereto, due to the interlocking nature of the administration of this Act with the Wheat Acreage Reduction Program.

Vote 31 (and Vote 455, Supplementary Estimates) Wheat Acreage Reduction Payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act

	Allotments	Expenditures
A Salaries	542,800 00	493,417 14
B Publicity and Advertising.....	7,702 70	7,699 70
C Freight and Express.....	7,600 00	1,693 39
D Miscellaneous	7,852 00	5,715 22
E Printing and Stationery.....	53,600 00	14,873 43
F Professional Services	101,000 00	69,098 75
G Rents	34,000 00	15,389 23
H Supplies and Materials.....	9,200 00	5,118 57
I Telegrams, Telephones and Postage.....	30,000 00	22,160 06
J Travelling Expenses	255,297 30	213,453 60
K Wheat Acreage Reduction Payments.....	31,031,948 00	30,101,726 63
	<u>\$ 32,081,000 00</u>	<u>\$ 30,950,345 72</u>

The amount of the above vote, \$32,081,000, was not subdivided in the Estimates; the allotments were authorized by the Treasury Board.

The Wheat Acreage Reduction Act, c. 10, 1942, as amended, superseded the Regulations formerly employed as authority for this program which was designed to encourage a reduction in the number of acres sown to wheat in the Prairie Provinces and to compensate farmers who effected such reduction.

Appointments and remuneration of administrative and technical officers and employees receive the approval of the Governor in Council; field, clerical or other assistance may be engaged by the Minister, but at rates of pay approved by the Governor in Council.

As of March 31, 1944, there were 162 salaried employees paid from this account. No employee was receiving an annual salary of \$2,400 or over on that date. In addition to the salaried employees, payments to whom totalled \$229,910.83, fieldmen and office assistants received wages amounting to \$253,506.31; the sum of \$70,445.19 representing cost of living bonus payments is included in these figures.

F Represents payments, authorized by the Governor in Council, to rural municipalities for assistance rendered in connection with the handling of application forms.

G This item represents office rental paid through the Department of Public Works.

J The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: J. W. Abbott, \$1,304.56; D. A. Adamson, \$402.70; W. A. V. Allan, \$377.51; Robt. Allison, \$993.73; J. Anderson, \$822.09; W. E. Andrew, \$635.92; Thos. Annett, \$328.74; Geo. Atkinson, \$1,265.10; Olaf Bangsund, \$812.55; C. W. Banks, \$1,682.98; R. Barclay, \$862.72; W. H. Barker, \$597.96; W. J. Barrie, \$422.28; G. H. Bartlett, \$1,554.10; A. J. Bater, \$529.05; M. W. Beaton, \$1,170.83; W. Beavon, \$1,388.30; E. Bedard, \$356.85; Earl Beedle, \$696.52; E. Behumuer, \$1,438.03; G. A. Bell, \$1,962.79; W. G. Bell, \$717.05; E. Bergey, \$539.83; N. W. Berglund, \$912.91; A. A. Bergum, \$440.26; J. L. Berry, \$720.79; E. Bertrand, \$453.27; W. C. Bettschen, \$447.58; G. H. Bigelow, \$1,218.51; A. S. Bissett, \$1,117.06; T. E. Black, \$2,172.94; A. J. Boechler, \$522.47; S. Boot, \$1,117.20; G. W. Booth, \$341.26; W. A. Boucher, \$638.95; J. E. Bower, \$484.78; L. Braconier, \$368.60; P. H. Branigan, \$412.93; E. Brassard, \$1,070.90; C. W. Brenchley, \$574.86; I. S. Bricker, \$391.84; G. C. Bruce, \$1,039.60; P. M. Buchinski, \$354.98; J. H. Buhler, \$1,054.37; W. Burkell, \$564.50; J. S. Campbell, \$753.21; A. A. Carlton, \$428.51; W. A. Carmichael, \$889.79; J. P. Carmody, \$360.43; M. F. Carpenter, \$2,190.42; Roch. Chartier, \$307.18; E. Chorneyko, \$699.57; C. Churchill, \$724.18; M. P. Clancy, \$1,338.49; J. S. Clark, \$446.07; A. E. Clark, \$1,532.17; Chas. Clarke, \$796.34; O. C. Clarke, \$1,673.44; W. H. Clarke, \$634.44; A. B. Claypool, \$940.29; C. W. Cline, \$425.93; R. D. Coles, \$494.64; P. Colleaux, \$1,979.35; A. Collopy, \$354.36; T. E. Colter,

\$728.78; J. P. Connors, \$565.60; F. Cook, \$343.72; J. C. Cottrell, \$485.66; F. C. Courtney, \$389.25; Jas. Craig, \$302.59; E. B. Crossman, \$689.60; W. B. Crozier, \$620.38; J. A. Cunningham, \$882.68; N. B. Dahl, \$534.25; E. D'Aoust, \$635.19; J. W. Davis, \$354.17; J. T. Dewan, \$764.67; Chas. Dixon, \$602.72; L. A. Doan, \$811.69; L. M. Dokken, \$826.11; W. H. Duce, \$602.60; E. R. Duffin, \$422.64; F. T. Durick, \$386.62; W. S. Durning, \$604.39; Geo. Dustan, \$327.79; S. G. Edworthy, \$440.01; C. Erickson, \$616.43; L. Evenson, \$1,371.85; E. S. Fagen, \$927.01; W. L. Faulkner, \$762.37; F. M. Findlay, \$1,959.05; James Finlayson, \$1,076.36; C. H. Fisher, \$400.24; P. F. Fitzpatrick, \$1,801.17; E. J. Flory, \$529.98; A. L. Forrester, \$2,072.67; Jas. Frances, \$857.05; G. W. Francis, \$371.29; M. F. Frechilt, \$439.01; Robt. Furst, \$378.86; C. R. Fysh, \$449.60; F. W. Gaetz, \$591.46; J. Gair, \$587.71; D. Gallant, \$1,084.09; Wm. Garman, \$708.44; Wm. Gartly, \$320.09; L. E. Gibson, \$839.04; Wm. Gibson, \$545.24; W. E. Gill, \$364.25; F. Z. Globe, \$430.74; J. Golby, \$481.49; D. G. Gordon, \$448.87; T. J. Gormican, \$577.18; W. G. Graefter, \$355.26; E. L. Gray, \$949.48; E. Greenwood, \$1,412.54; W. Grimes, \$1,007.09; C. H. Grizfeld, \$524.92; J. C. Guy, \$498.31; R. L. Hackett, \$929.25; G. Halvorsen, \$395.20; J. G. Hamilton, \$645.47; P. Haney, \$434.38; A. M. Haney, \$855.79; J. M. Hammore, \$502.94; F. J. Harcourt, \$362.37; G. Harkness, \$1,451.45; E. W. Hartle, \$1,451.84; J. Harvie, \$941.23; A. E. Hawker, \$362.92; A. H. Hayes, \$1,257.52; H. D. Head, \$817.89; J. D. Head, \$500.49; L. E. Helmer, \$1,533.21; J. S. Henderson, \$935.86; H. T. Hennessy, \$707.85; R. G. Hobbs, \$477.06; S. O. Holden, \$359.15; M. A. Hoover, \$177.55; A. H. Hope, \$334.52; E. C. Hope, \$664.90; A. E. Hopkins, \$306.71; E. R. Hoskins, \$308.90; G. N. Hosking, \$920.24; N. Hosteller, \$305.01; W. A. Houghtaling, \$480.22; F. S. Humphrey, \$1,229.52; W. Hunter, \$524.29; J. H. Irving, \$917.71; B. T. Jacques, \$909.49; Geo. Jennings, \$362.97; P. Jensen, \$334.13; H. Johnson, \$382.43; J. P. Johnson, \$309.61; P. N. Johnson, \$830.49; C. W. Johnston, \$315.23; J. K. Johnston, \$1,403.50; Allen Jones, \$851.25; M. Jordan, \$543.00; H. W. Joslin, \$863.70; A. J. Kaiser, \$937.75; A. J. Kennedy, \$621.32; G. A. Kennedy, \$423.08; E. E. Kenyan, \$446.70; John Kerr, \$329.04; O. A. Kohnke, \$354.41; J. Korpan, \$372.58; J. W. Kowalsky, \$333.81; J. N. Kozak, \$2,389.95; J. Krenn, \$427.46; H. Krienke, \$1,904.23; F. Lang, \$549.64; F. Langseth, \$1,734.40; A. Laporte, \$491.53; J. W. Leake, \$618.22; Alf. Leale, \$329.66; J. H. Lemieczek, \$335.13; G. J. Lester, \$722.28; J. J. Letcher, \$734.45; Wm. Lettner, \$841.77; Russell Leyh, \$788.23; F. M. Lidster, \$442.71; L. J. Lindberg, \$1,229.19; J. W. Lindsay, \$303.91; Hans Loken, \$903.27; P. J. Longworth, \$879.64; J. Macallister, \$1,509.16; R. E. Mack, \$451.50; D. G. Mackay, \$507.77; D. MacLeod, \$1,059.13; R. Magosso, \$1,571.25; W. D. Makay, \$738.48; F. E. Mann, \$1,023.41; G. H. Mann, \$308.55; Jas. Mann, \$310.70; J. Marshall, \$928.62; W. T. Martin, \$1,133.87; Wm. McAllister, \$745.24; H. McAndie, \$807.02; C. McArce, \$1,046.78; J. E. McCune, \$1,286.94; J. I. McDermott, \$802.45; R. F. McGibbon, \$1,225.59; R. F. McGregor, \$824.71; R. McIntosh, \$1,008.88; A. E. McKay, \$419.42; G. H. McKay, \$1,023.92; C. J. McKenzie, \$1,428.28; R. B. McKenzie, \$580.81; A. McKerricher, \$324.48; D. McLay, \$565.43; J. McLeod, \$1,054.75; A. M. McQuarrie, \$571.98; J. A. McQuoid, \$333.84; F. Means, \$535.95; G. Meding, \$887.72; J. Meikle, \$549.54; H. Merrell, \$505.27; J. H. Meyer, \$318.74; A. H. Michel, \$1,248.38; T. H. Miller, \$613.10; W. H. Mills, \$1,191.30; P. Miloux, \$749.09; A. S. Mitchell, \$401.21; J. H. Mitchell, \$507.78; S. Mitchell, \$2,223.01; W. Mitchell, \$361.28; W. W. Mitchell, \$485.78; S. Monaghan, \$485.16; N. H. Moon, \$761.17; L. P. Moquin, \$406.12; John Moreau, \$590.07; G. N. Morrison, \$659.40; A. Munn, \$559.01; J. C. Myers, \$1,217.47; J. A. Nadeau, \$986.52; G. W. Newell, \$1,879.18; C. K. Nickel, \$419.66; W. Nicholson, \$1,126.08; W. G. H. Norrish, \$772.58; G. R. Odegard, \$911.15; O. Olesen, \$864.89; D. F. Olynyk, \$617.16; J. B. Paradis, \$309.67; J. E. Parkinson, \$678.39; H. P. Pearson, \$917.71; Robt. Peel, \$1,902.05; Wm. Pochman, \$655.52; A. R. Porter, \$710.82; J. D. Porter, \$794.03; H. Poss, \$1,679.12; L. G. Poulin, \$1,898.36; H. C. Powley, \$574.21; S. L. Preston, \$512.66; W. T. Pringle, \$1,304.59; E. L. Prout, \$797.44; J. M. Ragan, \$2,620.65; C. A. Reeveur, \$916.78; A. L. Rees, \$489.46; J. J. Reid, \$1,029.39; J. D. Roberts, \$715.87; Geo. Robinson, \$348.79; Chas. Rollans, \$773.93; D. E. Rose, \$1,791.26; R. N. Rose, \$925.28; N. D. Ross, \$983.04; R. H. Ross, \$1,242.24; H. Roth, \$507.14; L. H. S. Rowbotham, \$1,411.35; C. F. Rowe, \$405.03; M. S. Rupert, \$504.80; E. L. Samis, \$409.65; E. Sampson, \$586.68; F. C. Saville, \$827.78; J. Schmidt, \$795.95; F. G. Schram, \$343.70; J. S. Scott, \$389.04; R. A. Scott, \$485.38; M. Shannon, \$1,153.21; J. N. Shaw, \$374.86; J. B. Sheran, \$582.77; J. Shumay, \$353.24; C. A. Sinclair, \$743.30; G. Slade, \$462.18; L. Smith, \$1,247.72; P. Stapleton, \$439.04; H. M. Steven, \$324.26; D. A. Stewart, \$1,654.82; W. J. Stewart, \$607.06; B. A. Stolee, \$324.78; G. R. Straub, \$453.41; R. F. Swinton, \$1,577.74; J. F. Symington, \$515.54; H. Tansley, \$567.90; C. R. Thacker, \$867.28; H. Theissing, \$561.38; G. Thompson, \$984.39; D. Thomson, \$326.38; E. S. Tolton, \$936.49; N. W. Trofankank, \$716.33; W. A. Treacy, \$339.67; T. H. Truseoff, \$891.96; G. D. Tumoth, \$437.07; V. H. Turple, \$660.08; P. M. Vawter, \$1,279.98; E. A. Wagler, \$387.56; H. E. Walker, \$1,551.46; F. J. Walks, \$375.92; J. Walton, \$1,407.64; J. Warkentin, \$807.19; E. G. Waterman, \$333.54; E. H. Waugh, \$950.20; J. Webb, \$378.24; A. T. Webster, \$758.48; T. Webster, \$568.56; J. W. Welbourn, \$514.87; J. T. Whitney, \$864.61; Wm. Widdop, \$445.24; J. P. Wiebe, \$1,568.24; R. A. Wilson, \$2,056.24; S. J. Wood, \$396.82; F. E. Wyman, \$750.00; J. Young, \$318.95; E. Zahorski, \$2,233.62; L. R. Zurowski, \$770.23.

K The bases of payments are:

- (1) \$2 per acre for each acre by which the wheat acreage in 1943 was less than that for the basic year 1940; on farms that had no wheat in 1940 the basic year used was 1939;
- (2) \$2 per acre for each acre by which the wheat acreage in 1942 was less than that for the basic year 1940;
- (3) \$2 per acre authorized by the 1941 Regulations in respect of wheat acreage reduction in 1941 lands seeded to grass or rye in 1941 and which were still in grass or rye on July 1, 1942.

Due to heavy fall rains and late harvest, it was not possible for some farmers to file their claims in time for a fall inspection in 1943. Largely as a result of this, 13,108 claims in the area had not been finally disposed of at the end of the fiscal year.

A summary of the payments made during the year follows:—

	1941 Regulations		1942 Act				Totals	
	(1942 Crop Year)		(1942 Crop Year)		(1943 Crop Year)			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Manitoba—								
Farmers.....	393	16,741 90	7,779	397,434 04	34,602	3,750,477 85	42,774	4,164,653 79
Landlords.....	61	1,097 10	1,444	29,550 90	11,610	386,512 72	13,115	417,160 72
*Saskatchewan—								
Farmers.....	1,150	69,299 87	9,845	568,118 65	95,303	13,585,195 77	106,298	14,222,614 29
Landlords.....	332	8,068 80	4,205	73,507 49	60,353	1,946,557 19	64,890	2,028,133 48
Alberta—								
Farmers.....	2,180	101,602 05	8,293	521,630 79	58,259	7,953,429 47	68,732	8,576,662 31
Landlords.....	503	7,041 44	1,990	39,631 07	20,487	645,829 55	22,780	632,502 01
	4,419	\$203,871 16	33,556	\$1,620,872 94	280,614	\$28,268,002 53	318,589	\$30,101,726 63

* Includes British Columbia (one payment).

The following tabulation shows individual payments of \$1,000 or over by provinces:—

Rural Municipality	Name of Farmer	Address	1943 Act		1942 Act		1941 Regula-tions		Landlords		Total	
			\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
	Alberta											
5.	P. Burns Ranches	Calgary	5,042	00							5,042	00
5.	M. M. Coover	Clarinda	1,102	00							1,102	00
5.	J. T. Heninger	Lucky Strike	1,170	00							1,170	00
5.	D. Atkinson	Milk River	2,064	00							2,064	00
5.	M. C. Verburg	Couts	1,080	00			30	00			1,110	00
5.	W. M. Madge	Milk River	1,228	00							1,228	00
5.	J. H. and J. Waltersheim	Couts	1,100	00							1,100	00
6.	F. S. Leffingwell	Milk River	1,476	65	1,088	97			454	38	3,020	00
6.	Albert and Arthur Loft	Milk River	1,458	00	762	00					2,220	00
6.	F. Pease	Milk River	1,214	00							1,214	00
8.	G. Malmberg & Sons	Cardston	1,094	00							1,094	00
8.	E. E. Nelson	Kimbull	570	21	587	07			132	72	1,290	00
9.	J. L. D. and N. Jensen	Cardston	1,608	00							1,608	00
10.	Hutterian Brethren Riverside Colony	Glenwoodville	1,355	57	555	44			56	89	1,968	00
10.	Hutterian Brethren Stand Off Colony	Macleod	918	00	406	00			121	07	1,324	00
34.	I. Nagurny	Legend	2,052	93					115	75	2,174	00
34.	H. Sumi	Foremost	968	25							1,084	00
34.	A. T. Baker	Nomistoun	2,560	00							2,560	00
34.	J. M. Daggett	Foremost	1,083	27					22	73	1,106	00
35.	W. D. Heninger	Lucky Strike	1,410	00							1,410	00
35.	N. B. Peat	Lethbridge	1,080	00							1,080	00
35.	E. P. Flickinger	Skiff	2,744	00	909	93			144	07	3,798	00
35.	H. Kuehn	Skiff	1,330	36	888	00			39	61	2,278	00
35.	H. C. Hutchinson	Warner	1,344	00							1,344	00
35.	R. D. Hutchinson	Warner	2,872	00							2,872	00
35.	J. H. Shafer	Warner	1,311	68					68	32	1,380	00
35.	J. and M. Flatoff	Skiff	1,165	50					388	50	1,554	00
35.	H. Kroecker, A. E. Lepp, and J. Urrau	Skiff	1,384	00							1,384	00
36.	C. Brantner	Warner	1,010	00							1,010	00
36.	F. B. Zaugg	Stirling	744	00	504	00					1,248	00
36.	New York Colony	Maybitt	1,309	53	410	21			158	26	1,878	00
36.	Rock Lake Colony	Wrentham			1,458	00					1,458	00
36.	Miami Colony	New Dayton	1,680	00	900	00					2,580	00
36.	Elm Springs Colony	Warner	1,244	00	584	00					1,828	00
36.	R. P. Atkins	New Dayton	2,298	00							2,298	00
36.	M. T. Heninger	Wrentham	1,000	01							1,000	00
36.	M. C. Culler	Warner	1,220	00	40	00	40	00	499	99	2,590	00
36.	M. G. Heppler	Warner	866	67					433	33	1,300	00
36.	R. E. Kaupp	New Dayton	1,270	00							1,270	00
36.	Lakeside Colony	Cranford			2,685	63			102	37	2,788	00
36.	F. Kuehn	Warner	1,056	00							1,056	00

Rural Municipality	Name of Farmer	Address	1943 Act		1942 Act		1941 Regulations		Landlords	Total
			\$	cts.	\$	cts.	\$	cts.		
Alberta—Continued										
36.	W. S. Page	New Dayton	1,061	40					54	60
36.	E. A. Greno	New Dayton	979	13					204	87
36.	G. L. Metzger	Mayburt	1,224	00						
36.	F. and E. Nelson	Warner	1,040	00						
36.	H. and R. O. Christensen	New Dayton	1,216	00						
36.	R. L. and L. M. Meisser	Warner	1,370	00						
36.	H. S. Johnson	Wentham	1,272	00						
36.	R. E. Skeith	New Dayton	1,250	00						
36.	G. R. Moreland	Wentham	905	51					214	49
36.	N. D. Morrison	New Dayton	1,124	00						
36.	G. Stanko	Lethbridge	1,356	00						
39.	Wallman & Gross	Finch Creek	2,180	00	637	42			124	58
63.	L. Maaron	Seven Persons	1,017	74	60	00			586	00
63.	O. M. Nehand	Seven Persons	1,240	00						
64.	J. J. Novy	Foremost	1,561	96					58	04
64.	W. H. and V. K. Strom	Burdett	1,265	26					12	74
65.	E. C. Conrad	Taber	1,406	00						
65.	J. A. and L. S. Daniorth	Purple Springs	1,232	00						
65.	C. L. Fleckinger	Skiff	1,156	00						
65.	I. M. Leahy	Grassy Lake	1,360	00	1,338	00				
65.	P. Neufeld	Grassy Lake	1,482	00						
65.	J. Leahy	Grassy Lake	2,316	00						
65.	J. S. Hazell	Grassy Lake	961	01	40	00			68	99
65.	W. C. Gilbert	Grassy Lake	1,200	00						
65.	D. Penner Sr.	Grassy Lake	1,266	72					121	28
65.	A. McGyes	Taber	1,017	97					4	03
65.	J. B. Jett	Taber	1,276	00						
65.	J. E. Carr	Taber	996	65					127	35
65.	H. Neufeld	Lethbridge	4,260	23					439	77
65.	G. H. Wesley	Wentham	3,055	09					12	91
65.	R. F. and M. Brewin	Purple Springs	1,112	88					29	12
66.	E. Klein	Taber	1,424	00						
66.	F. Travallia	Taber	600	00	400	00				
66.	O. B. Lassiter	Chin	3,989	98					972	02
66.	F. C. Komper	Cranford	832	00	392	00				
66.	P. A. Powell	Cranford	2,198	00						
66.	R. Leith	Taber	1,396	00						
67.	M. Stanko	Coadale	2,338	00						
67.	S. S. Stivers	Lethbridge	1,384	91	32	00			227	09
67.	P. and P. Zgurski	Coadale	1,052	64	472	00			377	36
67.	J. E. Ross	Chin	1,305	32					281	68
67.	T. S. Lanier Jr.	Lethbridge	1,646	00						
67.	Hutcheon Brothers of Wilson	Lethbridge	1,042	00	1,182	00				
67.	Smith Farms Ltd.	Lethbridge	1,754	00						

67	J. Elitzky.....	Lethbridge.	950 00	432 29		13 71	1,396 00
67	R. C. Lund.....	Lethbridge.	757 97	475 78		280 25	1,514 00
68	H. Hubbard.....	Lethbridge.	1,042 00				1,042 00
68	J. Konynenbott.....	Nobleford.	950 00	660 00			1,610 00
69	H. Miller.....	Nobleford.	1,024 00				1,024 00
69	C. Brewster.....	Macleod.	371 25	424 01	202 00	18 71	1,016 00
70	A. T. Champneys.....	Macleod.	1,010 00	360 00			1,370 00
93	F. G. Cook.....	Pincher Station.	1,122 00	1,118 19		211 81	2,452 00
93	T. J. M. Dunsmore.....	Seven Persons.	610 00	230 00	269 62	70 38	1,180 00
93	C. Roman.....	Medicine Hat.	1,246 63		808 00	33 37	2,088 00
94	E. Thacker.....	Burdett.....	1,560 00				1,560 00
94	A. E. Mitchell.....	Bow Island.	1,380 00				1,380 00
94	G. Thacker.....	Bow Island.	1,042 77			49 23	1,380 00
94	H. Thacker.....	Burdett.	1,654 00				1,092 00
94	S. Ashton.....	Carmanagay.	746 07	492 36			1,654 00
98	F. Staines.....	Barons.....	1,616 00				1,696 00
98	F. W. Johnson.....	Barons.....	1,418 00				1,696 00
98	G. P. Hughes.....	Barons.....	2,620 00		200 00	257 37	1,616 00
98	J. W. McLain.....	Barons.....	1,280 00	100 00			1,418 00
98	N. C. Allen & Sons.....	Nobleford.	2,694 53				2,720 00
98	Irvine Brothers.....	Barons.	1,316 28	1,035 57		875 90	1,280 00
98	G. Erdman.....	Barons.	1,261 58	22 00		147 72	4,006 00
98	J. N. Lehman.....	Barons.	1,060 00	8 00		218 42	1,318 00
98	C. R. Lachin.....	Barons.	877 42			142 58	1,060 00
98	G. F. Wilam.....	Lethbridge.	940 00	70 00			1,020 00
98	C. S. S. F. and G. C. Noble.....	Barons.	4,128 00	2,498 00			1,010 00
98	H. Turner.....	Nobleford.	2,000 00				6,626 00
98	J. C. Gourlie.....	Barons.	462 00	502 00	270 00		2,000 00
98	L. and R. Lehto.....	Barons.	822 00	696 00			1,234 00
99	L. E. Atkinson.....	Barons.	2,552 00	1,280 00			1,318 00
99	A. G. Lewis.....	Barons.	1,544 00				3,832 00
99	L. Van Dellan.....	Charsholm.	1,070 00	44 40			1,544 00
99	U. J. Veendland.....	Granum.	1,000 00				1,044 00
99	Hutterite Brethren Colony.....	Granum.	857 90	440 00			1,070 00
99	C. M. Grobe.....	Granum.	1,680 00				1,090 00
123	H. C. Maurer.....	Calgary.	855 80			22 10	1,320 00
123	R. Z. Lore.....	Bassano.	1,070 00			234 20	1,070 00
123	G. Foreluk.....	Bassano.	1,660 00	2,030 00			1,070 00
125	J. T. Pyne.....	Latham.	1,680 00	1,372 00			3,600 00
125	A. M. Beumwell.....	Vauxhall.	812 97				3,032 00
125	W. Christensen.....	Taber.	2,620 00	960 00		207 03	1,020 00
128	W. F. Irvine.....	Vauxhall.	725 00	91 12			3,580 00
128	J. E. Carlson.....	Champion.	1,730 02	1,039 09		283 88	1,100 00
128	W. D. Campbell.....	Barons.	1,520 00			76 89	2,846 00
128	B. B. Davony.....	Champion.	1,184 00	372 18		11 82	1,598 00
128	Fletcher Bros.....	Vulcan.	745 05	124 05			1,000 00
128	J. A. Kelley.....	Brant.	937 26			118 71	1,086 00
128	C. W. Loose.....	Brant.	853 00			261 00	1,114 00
128	B. J. Monsinger.....	Vulcan.	882 58			107 42	1,080 00
128	O. L. McPherson.....	Vulcan.	1,991 26	1,279 23		385 51	3,836 00
128		Vulcan.	2,737 87	871 54		780 59	4,390 00
		Vulcan.	1,348 00				1,348 00

Rural Municipality	Name of Farmer	Address	1943 Act	1942 Act	1941 Regulations	Landlords	Total
128	D. McNiven	Vulcan	873 29	191 13		227 58	1,292 00
128	M. G. Lyman	Vulcan	1,200 05	380 00			1,580 00
129	N. C. and H. N. Dow	Clareholm Parkland	1,056 00	12 00			1,068 00
129	L. D. McPeak	Stavely	2,073 71			86 29	2,160 00
129	W. E. Wilford	Calgary	352 00	38 00			1,096 00
130	W. R. Hull Ltd.	Raymond	1,110 00	604 00	140 00		1,110 00
130	F. L., N. S., H. C., H. S., E. H., W., and V. A. Allen	Stirling	2,106 15		846 22		1,110 00
137	N. Brandley	Raymond	588 00	588 00		437 63	3,140 00
137	R. H. and E. H. Dahl	Raymond	1,628 00	190 00	180 00		1,194 00
137	R. J. and G. M. Fausett	Raymond	1,371 00		326 00		2,028 00
137	O. R. Knight	Raymond	654 00	354 00			1,703 00
137	Milford Colony	Raymond	696 00	836 00			1,038 00
137	J. E. Meeks & Sons	Raymond	1,002 00				1,532 00
137	B. Nilsson	Stirling	748 91	380 11		280 65	1,430 00
137	W. C. Christensen	Magrath	1,320 00	760 00		1,010 00	3,120 00
137	Crestal Spring Colony	Lethbridge	1,058 00				1,068 00
137	O. Straud	Magrath	788 00	318 00			1,106 00
137	C. Jensen & Son	Lethbridge	2,221 00				2,224 00
137	McIntyre Ranching Co.	Lethbridge	608 00	725 82		142 18	1,476 00
137	R. Swallow	Del Bonita	1,796 00				1,796 00
137	C. A. Duncan	Lethbridge	1,090 00				1,090 00
137	G. McMahon	Lethbridge	2,080 00				2,080 00
137	W. J. Robinson	Lethbridge	753 73	1,030 00		86 27	1,870 00
137	E. Bishop	Lethbridge	681 86	140 00		187 14	1,012 00
137	J. Farries	Lethbridge	837 20			358 80	1,196 00
137	F. Anderson and A. Smith	Spring Coulee	1,280 00	510 16		9 51	1,800 00
137	C. C. Thompson & Co.	Lethbridge	957 59			252 41	1,210 00
137	R. J. Baker	Spring Coulee	1,012 00				1,012 00
137	J. F. MacKenzie	Arrowwood	1,366 85			223 15	1,590 00
137	G. Jones	Arrowwood	872 18			167 82	1,040 00
137	J. P. Beagle	Arrowwood	936 00	57 97		22 03	1,016 00
137	G. C. House	Arrowwood	2,178 00	50 00			2,228 00
137	M. H. Ward	Arrowwood					
137	C. R. Mitchell Estate	c/o Royal Trust, Edmonton	710 00		310 00		1,020 00
137	McDonnell Ltd. and G. Smith & Co.	Arrowwood	1,901 00	150 00			2,354 00
137	R. P. Shoultice	Shoultice	1,054 99			131 01	1,186 00
137	Sardwell Bros.	Carleton Place	1,130 00			106 20	1,130 00
137	J. Sier	Blackie	809 81	53 99			1,060 00
137	L. W. Barnett	Altdersyde	674 00	474 00			1,148 00
137	A. N. and A. E. Thorssen	Mossleigh	1,060 00				1,060 00
137	H. W. Rowland	Blackie	2,582 42			115 58	2,698 00
137	Horbig Bros.	High River	1,176 00				2,216 00
139	R. H. Myers	Cayley	1,010 00		1,040 00		1,010 00

	1,715 00	1,253 83	218 46	103 71	3,294 00
McMillan Hutterite Colony.....	1,080 00				1,080 00
C. C. Hutterite Colony.....	1,080 00				1,080 00
C. M. Loughheed.....	1,006 00				1,006 00
J. A. Baker.....	980 00	274 00			1,254 00
W. Brookbank.....	424 00	413 34		418 66	1,256 00
Mrs. E. J. Moran.....	1,016 46			115 54	1,132 00
G. Moncreiff.....	1,172 00	460 00			1,632 00
E. G. Garner.....	1,330 00				1,330 00
Macleay Ranches.....	1,280 00	100 00			1,380 00
C. Rowland.....	717 34		358 66		1,076 00
A. Christenson.....	1,070 00				1,070 00
A. Brookbank.....	1,584 00				1,584 00
D. A. Fraser.....	1,124 86			359 14	1,484 00
W. H. Bice.....	1,157 20			236 80	1,394 00
R. Parker.....	1,156 00				1,156 00
J. L. Morrison.....	1,490 00				1,490 00
W. A. Smith.....	1,000 00				1,000 00
Mrs. A. Sleeman.....	720 00	1,100 00			1,820 00
W. N. Graburn.....	430 77	413 33		255 90	1,100 00
W. L. Mitchell.....	1,830 00	1,830 00			3,660 00
S. D. Sewall.....	1,260 00				1,260 00
P. Maharduk.....	1,050 00			250 00	1,300 00
J. Roberg.....	746 66			373 34	1,120 00
C. H. Mills.....	1,530 00	1,150 00			2,680 00
J. W. Hein.....	1,184 09			283 91	1,468 00
N. E. Christensen.....	1,494 00				1,494 00
L. Selgensen.....	950 58			243 42	1,194 00
Deer Lodge Farms.....	666 26	445 34		404 40	1,516 00
Mrs. E. Thorsen.....	335 52	477 19		207 29	1,020 00
S. Fraser.....	440 00	360 00		400 00	1,200 00
S. Selgensen.....	1,197 80			406 20	1,604 00
S. Swensen.....	821 88	31 01		247 11	1,100 00
Mrs. M. Peterson.....	920 92	109 35		99 73	1,130 00
L. O. Wheeler.....	1,390 00				1,390 00
G. Jackson.....	1,835 35			324 65	2,160 00
W. D. Braden.....	1,780 00				1,780 00
L. B. and A. L. King.....	1,188 00		100 00		1,288 00
J. Busslinger.....	1,060 00	480 00			1,540 00
A. F. Heckle.....	1,060 00	30 00			1,090 00
D. S. Snider.....	1,238 00				1,238 00
C. O. Colwell.....	1,670 58	290 15		151 27	2,112 00
F. G. Fulton.....	1,880 00				1,880 00
J. P. Paris.....	1,080 00	120 00			1,200 00
E. Higley.....	2,370 00				2,370 00
C. H. McKinnon.....	1,948 75			351 25	2,300 00
W. and E. Schrang.....	1,040 68	308 04		271 25	1,620 00
C. C. Gump.....	1,090 00				1,090 00
J. Schmidt.....	1,446 00	620 00			2,066 00
G. A. C. Dougan.....	1,460 00				1,460 00
O. R. Ingraham.....	1,140 00				1,140 00
C. Bull & Sons.....	924 96				1,080 00
A. E. Kerslake.....				155 04	
Cayley.....					
Cayley.....					
Nanton.....					
Cayley.....					
High River.....					
Nanton.....					
High River.....					
High River.....					
High River.....					
Aldersyde.....					
High River.....					
High River.....					
High River.....					
High River.....					
High River.....					
Mazeppa.....					
High River.....					
Calgary.....					
High River.....					
Hussar.....					
Makepeace.....					
Hussar.....					
Hussar.....					
Chancellor.....					
Standard.....					
Calgary.....					
Hussar.....					
Chancellor.....					
Strathmore.....					
Namaka.....					
Namaka.....					
Cheadle.....					
Langdon.....					
Indus.....					
Shepard.....					
Langdon.....					
Calgary.....					
Dalmead.....					
Indus.....					
Langdon.....					
Calgary.....					
Dalmead.....					
Calgary.....					
Airdrie.....					
Calgary.....					
Airdrie.....					
Balzac.....					
Calgary.....					
Calgary.....					

Rural Municipality	Name of Farmer	Address	1943 Act	1942 Act	1941 Regulations	Landlords	Total	
			\$	cts.	\$	cts.	\$	cts.
Alberta—Continued								
220	E. A. McKinnon	Airdrie	1,480 00				1,480 00	
221	P. Schreuman Jr.	Acadia Valley	1,100 00				1,100 00	
221	R. S. and E. M. Sved	Haven	1,218 72			65 28	1,284 00	
221	P. Neilson	Acadia Valley	1,000 00	20 00			1,020 00	
247	C. T. Armstrong	Hussar	1,970 00	1,209 91	248 00		3,536 00	
247	L. F. Snyder	Wayne	1,330 11		65 39		1,395 50	
247	C. E. Reilly	East Coulee	1,499 09	122 21			1,621 30	
247	T. H. Clark	Hussar	1,136 00	70 00			1,206 00	
247	N. S. Nielsen	Chancellor	1,283 28	1,486 67			2,769 95	
247	Kelly Bros.	Wayne	550 00	520 00			1,070 00	
247	H. A. Treund	Hussar	725 33				725 33	
248	W. L. Hymas	Rosebud	1,098 88				1,098 88	
248	A. T. Bosniak	Rosebud	2,178 63				2,178 63	
248	C. B. Mellson	Standard	793 97				793 97	
248	S. Roppel	Rockyford	1,430 00				1,430 00	
248	Bensted Bros.	Rockyford	1,326 34	75 99			1,402 33	
248	Mrs. C. Cole	Redland	886 07				886 07	
248	Springvale Hutterite Brethren	Rockyford	1,370 77	739 37	175 64		2,285 78	
248	J. Schultz	Standard	1,076 00				1,076 00	
248	F. Stangler	Strathmore	1,140 61				1,140 61	
248	I. W. Munstock	Rosebud	1,007 07				1,007 07	
248	S. Christensen	Standard	1,384 00	1,339 62			2,723 62	
248	W. L. Knight	Rockyford	533 33	333 33			866 66	
248	A. J. Wise	Rockyford	1,298 00	1,024 82			2,322 82	
248	Rosebud Hutterite Brethren	Redland	814 00	780 00			1,594 00	
248	J. H. Schmeltz	Beseler	1,034 70	175 60			1,210 30	
248	C. Isom	Ardmore	486 67	453 33			940 00	
248	F. J. Ewing	Rockyford	656 00	560 00			1,216 00	
248	F. A. and R. G. Newall	Nightingale	618 93	229 26			848 19	
248	L. Hilton	Strathmore	1,307 23				1,307 23	
248	J. Bazant	Strathmore	613 33		80 00		693 33	
251	M. Martinsen	Airdrie	860 00	160 90			1,020 90	
251	J. W. Boothby	Cochrane	856 00	1,125 39	200 00		2,181 39	
251	Taylor Bros.	Airdrie	510 00	650 00			1,160 00	
276	F. Jensen	Drumheller	1,182 21				1,182 21	
277	P. Rosgen	Munson	2,140 00				2,140 00	
277	E. C. Colter	Drumheller	860 00	244 00			1,104 00	
277	H. H. McConkey	Munson	1,260 95		14 00		1,274 95	
277	A. Beaton	Della	1,006 29				1,006 29	
277	E. Lupton	Della	1,032 31				1,032 31	
277	J. A. Neill	Morrin	1,024 55				1,024 55	
278	Mrs. M. J. Griewe	Drumheller	1,214 74	832 01			2,046 75	
278	R. M. Van Bibber	Beynon	1,140 00				1,140 00	
278	J. E. Patterson	Redland	1,274 26				1,274 26	

279	E. J. C. Bouke	Armo	1,170 00				1,170 00
280	O. Korte	Armo	1,104 00				1,104 00
281	E. Bills	Crossfield	1,555 31			32 69	1,588 00
282	Davis Farms Ltd.	Irricana	1,480 00			740 00	2,220 00
283	G. R. Jones	Crossfield	1,053 98			152 02	1,206 00
284	R. T. Amery & Sons	Crossfield	1,618 00	602 00			2,220 00
285	Marles Bros.	Malden	1,264 00				1,264 00
286	J. B. Reddies	Malden	990 00	80 00			1,070 00
287	J. M. Wilson	Ghos-Pine Creek	1,136 00				1,136 00
288	W. Kinwig	Three Hills	692 71			325 29	1,018 00
289	C. Kohut	Did-bury	771 44			218 56	1,020 00
290	W. E. Glasier	Coronation	794 19	31 77		211 04	1,040 00
291	L. Williams	Bulwark	1,080 00				1,080 00
292	G. James	Coronation	1,220 00				1,220 00
293	H. Heidecker	Federal	1,058 00	340 00			1,398 00
294	J. Hallett	Fleet	1,241 41			155 56	1,400 00
295	H. Hunt	Endiant	1,400 00	1,970 00	300 00		3,670 00
296	J. McAlister	Byemoor	1,281 59			168 41	1,450 00
297	M. A. McMillan	Gadshy	806 35			233 65	1,040 00
298	J. S. Ponosky	Botha	952 16			121 84	1,074 00
299	M. N. Humphrey	Hughenden	915 47			254 53	1,170 00
300	R. H. Finkbine	Hussar	3,372 00				3,372 00
301	W. W. Bradley	Provost	1,100 00	1,780 00			2,880 00
302	R. Fullerton Jr	Provost	2,298 00				2,298 00
303	C. J. Swanson	Provost	936 21			207 79	1,144 00
304	T. A. Wright	Hayter	1,495 52	1,190 81		353 67	3,240 00
305	J. H. Mallough	Hayter	1,690 00	988 49			1,690 00
306	J. A. Menzies	Provost				279 51	1,268 00
307	W. C. Bennett	Alliance	810 13			209 87	1,020 00
308	E. A. Murto	Benalto	1,654 40			135 60	1,790 00
309	E. A. Bennett	Edgerton	1,063 38			126 62	1,190 00
310	A. E. Challenger	Edgerton	725 04	1,434 63		91 33	2,254 00
311	G. and A. E. Smith	Greenshields	1,890 42			267 58	2,158 00
312	W. Schwaik	Edgerton	1,054 00				1,054 00
313	L. T. Torgerson	Wainwright	594 00	207 97	128 97	81 06	1,012 00
314	A. J. Patterson	Heath	672 00	208 00		156 00	1,036 00
315	John Peterson	Chauvin	1,058 27			35 73	1,094 00
316	D. L. Robertson	Irma	1,177 85	1,361 81	715 87	744 47	4,000 00
317	P. A. Forsdahl	Provost	1,460 85	1,314 05		173 10	2,978 00
318	A. L. Hardin	Wainwright	490 89	755 30		27 81	1,274 00
319	S. W. Oxford	Amisk	1,480 26			53 74	1,534 00
320	Virgil Tull	Forestburg	2,464 77			11 23	2,476 00
321	Harry Tull	Forestburg	759 80			260 20	1,020 00
322	C. E. Bennett	Forestburg	724 00			362 00	1,086 00
323	Lewis Johnson	Red Willow	934 41			255 59	1,190 00
324	Eli Murto	Benalto	787 63			246 37	1,034 00
325	A. B. Cullum	Srome	833 33			166 67	1,000 00
326	H. J. Borgol	Killam	1,150 00			146 00	1,296 00
327	H. A. Spiller	Daysland	1,410 00				1,410 00
328	Drickson & Hunter	Imnistree	1,070 00				1,070 00
329	C. and H. Huseby	Holden	843 67	650 12		142 21	1,636 00
330	A. E. and G. H. Ronaghan	Islay	1,350 00				1,350 00
331	M. E. Elves	Marwayne					

Range	Municipality	Name of Farmer	Address	1943 Act		1942 Act		1941 Regulations		Landlords	Total	
				\$	cts.	\$	cts.	\$	cts.			
Alberta—Concluded												
511		W. G. Giles	Marwayne	1,034 00							1,034 00	
512		G. C. Rowat	Dewberry	727 57						302 43	1,030 00	
516		J. D. McAllister	Mundare	2,120 00							2,120 00	
517		R. M. McMillan	Fort Saskatchewan	1,061 00							1,061 00	
542		P. J. Kettles	Elk Point	2,440 00							2,440 00	
545		M. Rupfash	Harry Hill	844 00		586 00					1,430 00	
549		P. Deshoux	Pierville	860 00		500 00					1,360 00	
739		W. Dryden	Grande Prairie	810 00		610 00		970 00			2,420 00	
740		M. Kehr	Grande Prairie	1,023 09	61 83					97 08	1,182 00	
740		L. W. Alward	Clairmont	1,424 00	74 00						1,498 00	
740		R. Sears	Soxsmith	1,424 00							1,424 00	
740		I. V. Macklin	Grande Prairie	852 76	336 98			172 08		222 18	1,584 00	
740		A. W. Bellry	Dimsdale	1,128 00	204 00						1,332 00	
741		L. N. and R. W. Harris	Beaverlodge	980 00				144 00			1,124 00	
796		G. Langlais	Falher	1,134 00							1,134 00	
796		P. E. Beurgois	Grouxville	1,151 85						58 15	1,210 00	
796		A. Bremont	Falher	1,093 31						54 69	1,148 00	
829		O. C. Grimm	Ryeroft	912 95						169 05	1,082 00	
829		C. J. Lampert	Wahman	754 00	418 86					67 14	1,240 00	
829		M. Maloney	Spirit River	2,020 00							2,020 00	
857		D. H. Koehn	Brownvale	1,057 06						172 94	1,230 00	
857		C. L. Johnson	Grimshaw	1,032 00							1,032 00	
857		C. E. L. Hansen	Grimshaw	886 00	618 00						1,504 00	
858		H. Moorman	Fairview	488 30	488 30					303 40	1,280 00	
858		R. J. Gerrard	Fairview	1,010 00							1,010 00	
Blackfoot		D. Nelson, Jr.	Cluny	1,288 00							1,288 00	
Dawson Creek		J. Hardie	Rolla, B.C.	1,114 00						1,114 00	1,114 00	
Pouce Coupe		R. Hutton-Potts	Pouce Coupe	1,520 00							1,520 00	
S.A. 1		A. Koopman	Alderson	1,230 00							1,230 00	
S.A. 1		N. Weisgraber	Schuler	516 00	346 67					173 33	1,036 00	
S.A. 2		Mrs. I. M. Pollock	Pollockville	520 00	776 00			170 00			1,466 00	
S.A. 2		D. E. Green	Hanna	888 00	75 08			75 08		49 84	1,088 00	
S.A. 2		S. Herring	Scape	684 00	684 00					456 00	1,824 00	
S.A. 2		C. G. and C. R. Harrington	Pollockville	946 69						103 31	1,050 00	
S.A. 2		H. Suttjens	R.R. No. 1									
S.A. 2		J. M., L. M., and G. S. Mooney	Coronation	660 00	576 47					123 53	1,360 00	
S.A. 2		Jesse H. Roberts	Wardlaw	720 00	880 00						1,600 00	
S.A. 2		Byron German	Scape	977 45						22 55	1,000 00	
S.A. 2		F. S. McConless	Hanna	432 43	637 06					190 51	1,260 00	
S.A. 2		E. E. Holmes	Watts	1,010 00							1,010 00	
S.A. 3-0		H. F. Bailey	Hanna	1,025 98						14 02	1,040 00	
S.A. 3-0		W. W. Wilson	Oyen	1,250 00							1,250 00	
S.A. 3-0		H. Pyschyn	Chinook	1,159 66						20 34	1,180 00	
S.A. 3-0			Oyen	774 37	290 00					39 63	1,104 00	

S.A. 3-O	A. Roseman	Chinook	1,221 85	118 14	1,340 00
S.A. 3-O	S. B. Lockhart	Heathdale	1,387 98	52 02	1,440 00
S.A. 3-O	J. L. Naylor	Youngstown	1,100 19	91 81	1,192 00
S.A. 3-O	E. Homes	Cavendish	1,040 00		1,040 00
S.A. 3-O	C. M. and W. H. Olson	Idllesleigh	1,457 34	30 66	1,488 00
S.A. 3-C	G. N. Johnston	Loyalist	1,120 00	1,120 00	2,240 00
S.A. 3-C	Dr. A. M. Day	Consort	1,370 00	46 00	1,416 00
S.A. 3-C	A. E. Haugen	Pemaukan	1,000 00	160 00	1,160 00
S.A. 3-C	J. J. Willis and G. Rutledge	Monitor	1,116 65	133 35	1,250 00
S.A. 4	W. B. McNair	Turn	3,830 00		3,830 00
S.A. 4	D. Tvo	Retlaw	598 29	412 10	1,080 00
S.A. 4	C. F. Koch	Lomond	1,088 00		1,088 00
S.A. 4	W. C. Maronda	Lomond	1,150 00		1,150 00
S.A. 4	C. M. Howg	Enchant	1,164 00	81 98	1,256 00
S.A. 4	H. H. Little	Turn	962 16	494 50	1,602 00
S.A. 4	V. J. Bertrand	Milo	740 00	360 00	1,100 00
S.A. 4	A. F. Osceen	Turn	1,740 00		1,740 00
S.A. 4	W. Reich	Turn	7,360 00		7,360 00
<i>Manitoba</i>					
Arthur	Jas. Art. Ross	Melita	505 66	382 62	1,184 00
Arthur	G. K. Hannah	Waskada	1,071 28	66 72	1,138 00
Assiniboia	Jacob Braun	Headingley	367 07	569 54	281 39
Assiniboia	Edward Lochit	St. Charles	448 51	390 73	1,218 00
Blanshard	Peter Thompson	Oak River	889 87		1,028 00
Brenda	H. J. Wallace	Portage la Prairie	560 00	520 00	1,272 00
Brenda	John Nesteho	Goodlands	575 86	409 07	1,080 00
Cameron	Hartley B. Somerville	Hartney	776 23	76 03	1,226 00
Cartier	Mrs. Anna B. Fossay	Starbuck	1,102 00		1,102 00
Cartier	Thomas Dufour	Bernard	1,296 23		1,296 23
Cartier	Therville Hutterian Mutual Corp.	Eile	1,135 06		1,135 06
Cartier	Joseph Kleinsasser of The Miltown Hutterian Mutual Corp.	Bernard	1,064 00		1,064 00
Cartier	David Hofer, Pres. and Sec. for Barnickman Hutterian Mutual Corp.	Headingley	1,492 33		1,492 33
Cartier	Alfred Oscar Qually of Qually Bros.	Headingley	3,672 73	3,648 00	7,320 00
Cartier	Eliaz Kleinsasser, Vice Pres. of James Valley Hutterian Mutual Corp.	Dacotah, Man.			
Cartier	Samuel M. Webb	Starbuck	1,085 79	1,087 56	2,870 00
Cartier	C. S. Jones	Headingley	1,593 29		1,593 29
Cartier	George W. Crepeau	Rolland	1,050 00		1,050 00
Cartier	Adrian Lafrech	Eile	1,096 39		1,096 39
Day	Charleswood	Charleswood	929 12	979 07	1,266 00
Dauphin	E. C. Hart	R.R. 3, Brandon	430 00	491 84	383 81
De Salaberry	Robert M. Tern	Fox River	1,574 00	324 00	2,292 00
De Salaberry	Adelard Turcotte	St. Pierre	480 00	612 25	1,098 00
Duffett	James A. Stewart	Cary	983 95	259 38	1,170 00
Duffett	Vida and Nicholas Froche	Homeswood	1,170 00		1,170 00
Edward	Sovereign Life Ass	Winnipeg		1,088 00	1,088 00
Grey	Richard McCrea	Culres	1,644 59		1,644 59
Grey	Klassen Bros.	Fannystelle	1,232 00	59 37	1,782 00
Grey	Coldwell Esson Graham	172 Grain Exch., Winnipeg			1,294 00
			1,692 00		1,692 00

Rural Municipality	Name of Farmer	Address	1943 Act	1942 Act	1941 Regula-tions	Landlords	Total
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Manitoba—Concluded</i>							
Grey	Baragar Bros.	Elm Creek.	996 00	759 11		46 89	1 812 00
Grey	Geo. J. Lipp.	Homewood	400 67	371 67		390 00	1 172 00
Grey	Alfred E. Gibson.	Elm Creek.	890 41			359 59	1 250 00
Grey	Arvid Jacobson.	Fannyville.	1 120 00				1 120 00
Lakeview	Louis Sons Jr.	Langruth	373 61	601 15		96 91	1 072 00
Landdowne.	Riverside Colony.	Ardon.	799 17	678 80		115 73	1 622 00
MacDonald.	A. P. Newgard.	Starbuck	1 000 00				1 000 00
MacDonald.	T. and W. Hewitt.	Forté Whyte.	1 105 00				1 105 00
MacDonald.	Mrs. M. C. Johnson & Sons.	Domain.	1 244 00				1 244 00
Morris	D. R. Holmstrom.	Forté Whyte.	921 00	340 00			1 261 00
Morris	M. N. Johnson.	Osborne.	1 310 00				1 310 00
Morris	Peter Gubauer.	Kate.	923 23			136 77	1 060 00
Morton	A. R. Welch.	Morris.	610 00	610 00			1 220 00
N. Norfolk	Arthur B. and Alfred W. Graham.	Bouscavin.	1 390 00				1 390 00
Old Kildonan.	Jerome Merlevede.	Beaver.	1 095 00	662 00			1 668 00
Portage la Prairie.	H. W. Owens.	R.R. 1, Winnipeg.	712 00	1 305 00			2 229 00
Portage la Prairie.	David Falk.	Portage la Prairie.	1 090 00				1 090 00
Portage la Prairie.	Bon Homme Lutheran Mutual Corp.	Westbourne.	835 96	589 71		91 33	1 520 00
Portage la Prairie.	E. E. Metcalf.	Beard.	1 176 20			155 89	1 632 00
Portage la Prairie.	Morris, Melton, & Co. A. W. Metcalf, Great West Life Ass.	R.R. 2 Portage.	981 82			218 18	1 200 00
Portage la Prairie.	D. J. Hider, Agent for Elm River Lutheran Mutual Assoc.	Newton Siding.	1 910 00	122 00			1 910 00
Portage la Prairie.	Orville Henry, Agent for Orville and Robert Henry.	Portage.	972 00				1 391 00
Rockwood.	Dr. W. D. Kinney, per Bruce A. Kinney.	Stoney Mountain.	562 00	562 00			1 124 00
Rosburn	Bert Mitchell.	Rosburn.	811 00	799 00			1 511 00
Rosser	Jacob Voith.	Mendow.	629 33	662 67		616 40	1 558 00
Rosser	D. H. Baum.	Box 3052, Winnipeg.	118 00	896 00			1 311 00
Rosser	Saugoon Creek Colony.	Headingley.	1 242 00				1 242 00
Rosser	Flavay E. Howe.	Rosser.	1 211 31			21 69	1 236 00
St. Anne.	W. A. Colow.	Groux.	781 00	270 00			1 051 00
St. Francois.	John Futre.	Headingley.	910 00			170 00	1 110 00
St. Francois.	Robert Blair.	Meadows.	1 100 00				1 100 00
St. Francois.	Leopold Reigner.	St. Francois.	570 00	127 93		42 07	1 019 00
Sturgeon.	Alex. Pokopety.	Shell Valley.	783 34	102 33		118 33	1 001 00
Sifton.	A. C. Day and H. Percy.	D-leau.	723 03	1 100 43		128 54	1 952 00
South Norfolk.	Russell Metcalfe.	Rathwell.	1 041 90	991 51	131 52	223 01	2 388 00
Stanley.	Jacob J. Goertzen.	Box 32, Winkler.	731 09	715 09			1 450 00
Stanley.	Peter P. Wiebe.	Box 32, Winkler.	678 00	576 00			1 254 00
Teele.	Adolf Vandorkloffe.	Grand Point.	724 00	518 00			1 242 00
Westbourne.	David J. Paterson.	Westbourne.	1 436 00				1 436 00
Whitewater.	David Francis Rose.	Buncloey.	1 185 38			231 12	1 429 00
Winchester.	N. Z. Sexton.	Regent.	773 34			586 66	1 360 00
Woodlands.	Chas. Wm. Peckard.	Poplar Point.	1 022 91	78 69		102 10	1 201 00
Woodlands.	Elias Gjertsen.	Grosse Isle.	1 216 00	109 00			1 316 00
Oakland	Geo. A. Griffith.	Routhwaite.	924 25			75 75	1 000 00

Saskatchewan

[illegible]

Rural Municipality	Name of Farmer	Address	1943 Act		1942 Act		1941 Regulations		Landlords		Total	
			\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Saskatchewan—Continued												
130	R. M. Argue	Rouleau	833	50					236	50	1,070	00
130	W. T. Barkin	Rouleau	2,163	11					126	89	2,290	00
130	McCre Estate	Hearne	1,240	00							1,240	00
135	C. Nicholson	Moore	1,932	00	180	00	380	00			2,492	00
135	N. Nicholson	Hodgeville	688	37	501	09			110	54	1,300	00
135	J. G. Ross	Moose Jaw	1,636	15					303	85	1,940	00
137	J. R. Allan	Cantuar	1,637	95					372	05	1,110	00
137	J. S. Anderson	Wymark	1,242	00							1,242	00
137	J. D. Bell	Swift Current	1,068	31					195	69	1,264	00
137	Henry Blanke	Wymark	1,042	65					407	35	1,450	00
137	W. A. Cardfoot	Swift Current	1,318	00							1,318	00
137	Wm. Fisher	Swift Current	2,560	00							2,560	00
137	W. D. Johnston	Beverley	452	70	709	23			388	07	1,550	00
137	R. P. Newton	Swift Current	1,192	54					271	46	1,464	00
137	A. J. Washington	Swift Current	4,800	12					23	88	1,821	00
137	W. B. Washington	Swift Current	1,440	00							1,440	00
138	Jack Sluth	Webb	787	71	1,277	05	577	37	929	87	3,572	00
140	J. A. Bowie	Piapot	696	00	696	00					1,392	00
140	Percy Elms	Tompkins	449	99	747	46			150	55	1,348	00
156	T. I. Jackson	Indian Head	980	00	78	00					1,058	00
158	E. E. Etter	Richardson	1,106	00							1,106	00
159	Can. Perm. Mugs. Corp.	Regina	32	84	21,078	00					26,972	00
159	W. A. Forbes	Regina	706	67					353	33	1,060	00
159	A. D. Hardin	Regina	933	29					66	71	1,000	00
159	Harold McNally	Regina	875	69					174	31	1,050	00
160	H. Anderson and Wm. Hill	Pense	800	00					400	00	1,200	00
160	John T. Hart	Pense	1,214	00							1,214	00
160	Wm. J. Newman	Belle Plain	1,236	00							1,236	00
160	Frank Seaberry	Belle Plain	1,100	00							1,100	00
160	Howard Crozier	Tuxford	1,101	46					184	54	1,286	00
161	John Grigg	Moose Jaw	1,418	00							1,418	00
161	Fred Jones	Moose Jaw	760	68					319	32	1,080	00
161	Gordon Lasby	Moose Jaw	758	67					379	33	1,138	00
165	Peter F. Unroe	Morse	814	54					225	46	1,040	00
166	Ed. Hermanson	Steward Valley	1,188	00							1,188	00
166	George Wm. Smith	Box 551, Swift Current	826	67					229	33	1,056	00
166	James Harvey Smith	Box 551, Swift Current	782	41					305	59	1,088	00
166	Walter Harvey Smith	Box 551, Swift Current	1,404	00							1,404	00
167	P. M. Barber	Steward Valley	715	79					304	21	1,020	00
167	Sophus Grant	Swift Current	1,459	17					336	83	1,796	00
167	John Russell King	Steward Valley	875	05					232	95	1,108	00

	J. P. and F. L. Wilhelm.	Swift Current	1,760 00		1,760 00
167.	Walter Dunnington	Cantuar.	927 12	133 88	1,760 00
168.	Axel Gunnerson	Cabri	1,350 00		1,152 00
168.	D. A. Lindstrom	Cabri	1,070 00		1,350 00
168.	Nels W. Peterson	Cabri	883 87		1,070 00
168.	R. A. Sloan	Hazlet	1,640 49		1,202 00
168.	George Stauber	Success	1,208 00		1,720 00
168.	Ivar Svenson	Cabri	800 00		1,208 00
168.	Mrs. Edith S. Zeller and O. H. Zeller.	Pennant	1,039 72		1,120 00
169.	Howard W. Schmith, Sr	Hazlet	1,204 00		1,142 00
170.	John A. MacPhail	Lamere	692 41	374 00	1,204 00
185.	Frank Mcken	Lemarg	738 50	224 43	1,096 00
190.	Margaret Seidlitz	Dislay	1,070 00		1,004 00
191.	Harry Buckmaster	Kreler	706 67		1,070 00
191.	W. F. Fowle	Kreler	809 84		1,060 00
191.	Wm. H. Nutzhorn.	Rowletta	902 67		1,000 00
191.	H. J. Skroch	Kreler	854 86		1,354 00
191.	Thomas J. Smith	Browlee	773 33		1,122 00
191.	Herbert Worthley	Marquis	754 67		1,160 00
193.	A. R. Howard	Browlee	2,139 42		1,132 00
194.	Murray C. Campbell	Central Butte	700 00	409 14	2,518 00
195.	Harry Finch.	Emfold	1,464 88		1,180 00
221.	E. Erlandson	Penzance	1,000 00		1,540 00
221.	A. J. Fahman.	Holdfast	1,570 00		1,000 00
221.	Frank Harren	Penzance	761 71		1,570 00
224.	John R. Halladay	Lawson	1,128 00		1,100 00
224.	Charles Langer	Baverhurst	947 08		1,128 00
224.	Swan Nelson	Central Butte	1,442 37		1,040 00
224.	John I. Pomeroy	Rivorthurst	1,058 00		1,058 00
224.	S. S. Forterfield	Elbow	838 58	109 26	1,058 00
224.	Norris C. Rudd	Rivorthurst	1,226 00		1,226 00
225.	Wm. T. Fairbairn	Lucky Lake	677 33		1,226 00
225.	Hagarty Land Co.	Lucky Lake	974 11		1,016 00
225.	Charles E. Hall	Barnhard	2,354 54		1,210 00
225.	James Cecil Jones	Demaine	1,878 78		2,540 00
225.	Gordon Kimble	Lucky Lake	736 06		2,318 00
225.	Herbert Kimble	Lucky Lake	838 76		1,066 00
225.	Alex J. MacDonald	Demaine	1,541 57		2,411 21
225.	Wilfred Meston	Demaine	1,273 44		1,864 00
225.	Anbrose Slominski	Lucky Lake	1,474 41		314 00
225.	D. H. Barton	Beechy	1,183 36		2,086 00
226.	Peter J. Braun.	Beechy	711 14		1,298 00
226.	Byron Clark.	Beechy	824 66		1,052 00
226.	John Fritz	Beechy	1,236 00	200 00	1,086 00
226.	Carl Nerby	Beechy	2,528 00		1,436 00
226.	Nearlie Oliver	Beechy	932 72	170 53	2,528 00
226.	Florian Schury	Beechy	700 02		1,290 00
226.	Jos. B. Sheridan	Beechy	1,268 00		1,020 00
227.	John Grieson	Sanctuary	1,608 00		1,268 00
228.	W. Brintnell	White Bear	1,055 47		1,608 00
228.	D. L. Foreman.	Tuberosc.	1,399 72		1,104 00
228.	E. Gauthier	White Bear	964 25		1,556 00
228.					1,028 00

Saskatchewan—Continued

Rural Municipality	Name of Farmer	Address	1943 Act				1941				Landlords	Total	
			\$	cts.	\$	cts.	\$	cts.	\$	cts.			
Saskatchewan—Continued													
228.	John Gray, Jr.	Lacadena	1,366	00							\$	cts.	
228.	L. H. Hantelman	Plato	2,000	00							1,366	00	
228.	Robert L. Harper	Tuborse	1,100	00							2,000	00	
228.	T. E. Hesla	Kyle	1,008	00							1,100	00	
228.	G. M. Hope	White Bear	1,112	00							1,008	00	
228.	Andrew Melatchie	Tuborse	2,812	89						117	11	2,930	00
228.	John R. McLeod	Tyner	946	72						159	28	1,106	00
228.	John H. McNabb	Tyner	1,120	00								1,120	00
228.	I. H. Pittman	Kyle	1,328	00								1,328	00
228.	Linn Pittman	White Bear	1,432	00								1,432	00
228.	Robert Wallace	Tyner	1,317	78						92	22	1,410	00
228.	John A. Wilson	Mondou	957	08						398	92	1,356	00
229.	Albert Braaten	Abbey	1,080	00								1,080	00
229.	Carl Braaten	Abbey	1,030	68						119	32	1,150	00
229.	Temian Branten	Abbey	1,333	34						164	66	1,498	00
229.	Henry Buck	Abbey	970	66						203	34	1,174	00
229.	Garnet Carleton	Cabri	1,148	00								1,148	00
229.	R. Cator, Sr.	Shackleton	1,310	00								1,310	00
229.	George Forster	Lancer	1,186	59						167	41	1,354	00
229.	Wm. H. Jacklin	Shackleton	1,070	00								1,070	00
229.	Julius Nuthan	Shackleton	1,210	00								1,210	00
229.	P. S. Rose	Lancer	1,350	00								1,350	00
229.	John H. Spence	Abbey	1,760	00								1,760	00
230.	J. W. Bailey	Portreeve	688	10	437	34				426	56	1,552	00
230.	Frank Bergsten	Seipre	1,036	00								1,036	00
230.	A. W. Cook	Seipre	1,014	00								1,014	00
230.	L. E. Downing	Seipre	988	12								988	12
230.	Chas. Fyke	Seipre	1,085	33								1,085	33
230.	Gordon S. Fyke	Seipre	1,169	75								1,169	75
230.	R. W. and R. B. Fyke	Seipre	1,421	33								1,421	33
230.	James Hay Howes	Seipre	1,310	00	534	00						1,844	00
230.	Geo. and Lawrence Kales	Seipre	2,039	87						136	13	2,176	00
230.	Fred Lutterer	Seipre	901	28						172	72	1,074	00
230.	Harvey Mahaffey	Seipre	1,020	00								1,020	00
230.	Roy J. Pollock	Seipre	971	80						146	20	1,118	00
230.	Reid Roadhouse	Seipre	1,180	00								1,180	00
230.	V. N. Squire	Seipre	1,050	00								1,050	00
230.	F. A. Westlake	Lemsford	1,328	31						51	69	1,380	00
230.	I. A. Whiteside	Seipre	1,024	00								1,024	00
230.	J. C. Whiteside	Seipre	1,904	00								1,904	00
231.	J. S. Carpenter	Probate	1,110	00								1,110	00
231.	Albert Gill	Leader	2,072	00	1,308	94						3,381	94
231.	Edmund Gill	Leader	1,583	63								254	37

221	Artion Riffel.....	Prelate.....	1,154 00	1,154 00
231	Schlesier Bros.....	Leader.....	928 67	1,062 00
232	W. H. Blatt.....	Leader.....	1,090 00	1,090 00
232	J. H. Edwards.....	Govan.....	1,114 48	1,400 00
234	W. E. Edwards.....	Govan.....	1,060 43	1,360 00
250	Eric Lekness.....	Govan.....	965 17	1,140 00
250	Robt. Mutch.....	Govan.....	929 54	1,490 00
251	W. H. Etter Sr.....	Stalwart.....	2,205 51	2,850 00
251	Winter H. Etter Jr.....	Stalwart.....	2,162 49	3,006 00
251	Archie Federspiel.....	Stalwart.....	1,002 83	1,294 00
251	Leslie E. Komp.....	Liberty.....	894 51	1,160 00
251	Daniel Smith.....	Liberty.....	1,574 00	1,574 00
253	P. Gutschemritter.....	Davidson.....	1,245 14	1,740 00
253	Hans Riecken.....	Girvin.....	698 66	1,048 00
254	Olaf Anderson.....	Loreburn.....	1,360 00	1,360 00
254	Harry M. Bernick.....	Loreburn.....	744 32	1,040 00
254	Arne Jackson.....	Havarden.....	1,582 67	2,374 00
254	Walred J. Jackson.....	Strongfield.....	1,106 89	1,510 00
254	J. E. Johnson.....	Strongfield.....	1,947 69	2,462 00
254	Robt. Marshall.....	Elbow.....	849 74	1,190 00
254	Roy F. Mayer.....	Strongfield.....	989 33	1,590 00
254	Harold Reed.....	Hawarden.....	971 13	1,246 00
255	George A. Bagshaw.....	Loreburn.....	1,036 61	1,260 00
255	Jakob Bartzten.....	Birsay.....	1,062 15	1,160 00
255	John K. Kinsman.....	Birsay.....	2,336 06	2,678 00
255	Frederick B. Moody.....	Birsay.....	793 61	1,030 00
256	Murdoch M. Beaton.....	Birsay.....	888 25	1,054 00
256	Harlan Ewing.....	Wiseton.....	880 00	1,120 00
256	James A. Nickason.....	Wiseton.....	911 11	1,206 00
257	Lindsay A. Bell.....	Wiseton.....	693 33	1,040 00
257	C. G. Billett.....	Forgan.....	761 29	1,134 00
257	John Bone.....	Forgan.....	908 54	1,300 00
257	Bourbon Farming Co.....	Sanctuary.....	1,792 00	1,792 00
257	W. W. Brown.....	Hughton.....	1,404 00	1,404 00
257	Ernest Bryngelson.....	Hughton.....	888 89	1,000 00
257	O. Bryngelson.....	Elrose.....	1,030 00	1,030 00
257	A. G. Coakwell.....	Elrose.....	1,863 31	2,654 00
257	D. A. Graber.....	Elrose.....	773 33	1,160 00
257	Torkel Hanson.....	Elrose.....	933 21	1,210 00
257	M. M. Hess.....	Elrose.....	1,074 00	1,074 00
257	G. A. Irvine.....	Hughton.....	1,645 98	1,751 00
257	Orle Johnson.....	Elrose.....	1,096 80	1,230 00
257	G. G. Kinnon.....	Sanctuary.....	1,150 00	1,380 00
257	Eugene Kutz.....	Hughton.....	918 91	1,140 00
257	Louis Marchand.....	Elrose.....	873 33	1,310 00
257	Thomas Martin.....	Gunnworth.....	1,170 39	1,240 00
257	Edward T. Myers.....	Wiseton.....	964 15	1,260 00
257	Ivan H. Nay.....	Rosetown.....	866 68	1,300 00
257	Allan F. Reed.....	Forgan.....	936 21	1,118 00
257	Elvin W. Sothmann.....	Hughton.....	870 43	1,060 00
257	Fred Sothmann.....	Hughton.....	966 67	1,392 00
257	A. Thompson.....	Hughton.....	1,638 00	1,638 00

Rural Municipality	Name of Farmer	Address	1943 Act	1942 Act	1941 Regulations	Landlords	Total
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Saskatchewan—Continued</i>							
257	A. C. Varty	Wiseton	1,311 15			258 85	1,570 00
257	Wm. Walker	Glamis	1,050 00				1,050 00
257	Arthur Wendt	Alford	750 17			279 83	1,030 00
258	Wm. H. Boerjan	Elrose	1,459 48			220 52	1,680 00
258	Thos. Conzelman	Plato	1,270 20			257 80	1,528 00
258	Geo. Giles	Wartime	1,635 20			102 80	1,738 00
258	Percy Jackson	Plato	916 83			123 17	1,040 00
258	H. K. and G. C. and Mrs. T. S. McLeod	Plato	1,324 00				1,324 00
258	Mark A. McNichol	Richlea	1,870 00	1,022 00			1,892 00
258	Ralph Messinger	Wartime	1,019 75			94 25	1,114 00
258	Samuel J. Walker	Greenan	885 36			154 64	1,080 00
258	Kenneth Wilson	Plato	1,172 00				1,172 00
259	Banting, A. M.	Richlea	830 69			169 31	1,000 00
259	Geo. C. Collinge	Richlea	1,442 00				1,442 00
259	Wm. H. Duguid	Eston	1,760 00				1,760 00
259	Adolph Gross	Eston	1,350 00				1,350 00
259	W. Hartsook	Eston	1,976 00				1,976 00
259	Herman F. Johnson	Eston	872 21			271 79	1,144 00
259	Johnston Bros.	Eston	4,507 20			816 80	5,324 00
259	Kiser Farming Co.	Eston	1,780 00				1,780 00
259	E. Lonnberg	Eston	862 67			431 33	1,294 00
259	Ira and Alfred Oakland	Eston	1,838 60				1,838 00
259	A. Oliphant	Eston	1,040 00				1,040 00
259	Thos. Packer	Richlea	1,249 28			118 72	1,398 00
259	Elmer Pieper	Isam	982 55			197 45	1,180 00
259	Wm. Pieper	Isam	880 00			440 00	1,320 00
259	H. Pope	Richlea	956 80			51 20	1,008 00
259	J. A. and A. E. Portz	Snipe Lake	1,432 65	1,004 05		347 30	2,784 00
259	H. R. Simons	Isam	780 68			259 32	1,040 00
259	Alex Sutherland	Richlea	1,024 00				1,024 00
259	Thos. Threlkeld	Eston	1,238 00				1,238 00
259	Julius Vigneron	McMorrin	1,009 79				1,009 00
259	Geo. A. Whitwell	Richlea	1,312 00			90 21	1,402 00
260	Neil Drummond	Glidden	760 00				1,100 00
260	Halpeny Bros.	Madison	1,414 55	280 00			1,312 00
260	Sam C. Hanson	Eston	1,420 24			205 45	1,620 00
260	Roy S. Hartsook	Fatonia	919 25			179 76	1,600 00
260	Arnold V. Jackson	Madison	1,158 00			110 75	1,030 00
260	G. Knudsen, Jr.	Glidden	677 34			338 66	1,016 00
260	James E. McHain	Beadel	1,081 28			178 72	1,260 00
260	T. E. Pope & Son	Madison	1,370 00				1,370 00
260	A. Elliott Spooner	Madison	991 40			438 60	1,430 00
260	Clarence W. Wymal	Madison	1,008 00				1,008 00

261	C. H. Bailey	Iapote	924 07	188 19	229 74	1,342 00
261	Jas. G. Besharah	Finikham	864 65		137 35	1,002 00
261	A. M. Chudigarh	Iapote	1 43 00			1,480 00
261	Conrad Gundinger	Iapote	991 03		202 97	1,194 00
261	L. R. McFadyen	Iapote	874 22		265 78	1,140 00
261	H. G. May	Leader	1 106 00	450 00		1,556 00
261	W. H. Reinhardt	Leader	1 200 00			1,500 00
261	R. H. Schuh	Iapote	857 05		144 95	1,002 00
261	J. E. Thacker	Katonia	1 432 99		351 01	1,804 00
262	Iver C. Dahl	Mantario	1 134 00			1,134 00
262	Steve Davlik	Iapote	860 50		373 50	1,234 00
262	H. Herr	Estuary	1 000 00			1,000 00
279	Allan K. Moor	Stearmans	1 192 34		491 66	1,684 00
281	Harry E. Baade	Simpson	1 566 72		63 28	1,630 00
281	James F. Callaway	Davidson	950 00	188 25	21 75	1,160 00
281	Thos. McFatchie	Amazon	1 194 73		145 27	1,340 00
283	Jos. V. Austin	Kinaston	1 150 01		559 60	1,680 00
283	Sigmund Karst	Kinaston	1 161 05		178 95	1,340 00
284	Ted Hago	Glenside	1 138 89		521 11	1,680 00
285	F. A. Beavis	Surtiton	1 454 40		105 60	1,560 00
285	W. N. Bonson	Conquest	827 12		328 88	1,156 00
285	Creswell Bros.	Dinsmore	1 282 00			1,282 00
285	D. F. Johnson	Conquest	506 55		253 45	1,160 00
285	P. H. Kennedy	Conquest	1 024 00			1,034 00
285	Oswald Mann	Anceley	1 334 84		303 16	1,638 00
285	Silvan Weldon	Brandy	1 106 00			1,106 00
286	Alex S. Brown	Wiseton	1 058 00			1,058 00
286	Geo. M. Donald	Dinsmore	1 355 27		612 73	1,968 00
286	Andrew J. Donogh	Mildn.	1 078 92		117 08	1,196 00
286	Kewis W. Dugan	Mildn.	1 626 45		683 55	2,310 00
286	Ernest G. Ewing	Wiseton	1 826 00	80 00		1,906 00
286	Lutlier E. Jones	Dinsmore	919 16		200 84	1,180 00
286	Roy W. Lawrence	Dinsmore	1 058 99		121 81	1,180 00
286	Stanley Nelson	Wiseton	888 99		301 01	1,190 00
286	Bunie P. Saunders	Mildn.	814 92		263 08	1,078 00
286	Clayton F. Thompson	Elrose	733 33		366 67	1,100 00
287	H. D. Arthur	Rosetown	1 224 00			1,224 00
287	H. L. Billett	Sovereign	1 116 00			1,116 00
287	Chas. E. Decker	Sovereign	1 210 00			1,210 00
287	F. O. Hunt	Sovereign	924 07		183 43	1,108 00
287	Jos. E. Labrecque	Rosetown	1 060 98		33 02	1,094 00
287	Thos. Laird	Rosetown	1 000 00			1,000 00
287	Philip Lefevre	Rosetown	1 258 00			1,258 00
287	Wm. Michel	Rosetown	1 292 00			1,292 00
287	Fania Paquette	Rosetown	686 67	119 99	403 34	1,210 00
287	R. W. Sansom	Rosetown	908 00	439 34	314 66	1,662 00
287	T. E. Smith	Glamis	1 342 03	29 48	247 89	1,620 00
287	H. Wickett	Rosetown	1 320 00			1,320 00
289	Frederick S. Clarke	Netherhill	501 44		298 56	1,200 00
289	Sindair Bros.	Brook	926 23		143 67	1,070 00
290	Geo. Burehby	Driver	1 730 00			1,730 00
290			1 200 00			1,200 00

Rural Municipality	Name of Farmer	Address	1943 Act		1942 Act		1941 Regular- Leases		Landlords		Total	
			\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Saskatchewan—Continued												
290.	Ronald J. Burt.	Beidle.	708	57					291	43	1,000	00
290.	A. Goldwin Garland.	Beidle.	840	32					159	68	1,000	00
290.	Fred Gassner.	Kindersley.	931	93					308	07	1,240	00
290.	R. K. Hulse.	Kindersley.	928	88					353	12	1,282	00
290.	R. A. Johnson.	Beidle.	1,246	18					193	82	1,440	00
290.	John Klatke.	Beidle.	1,001	06					118	94	1,770	00
290.	Steve Kolbison.	Kindersley.	1,279	04					130	96	1,410	00
290.	J. Leslie Mills.	Kindersley.	686	69					313	31	1,030	00
290.	Alex Otto.	Fairmount.	1,089	20					86	80	1,176	00
290.	Harry and Geo. Parker.	Beidle.	1,014	55					65	45	1,080	00
290.	John Richardson.	Kindersley.	1,828	00							1,828	00
290.	Geo. Staples.	Kindersley.	911	97					172	03	1,084	00
291.	Kenneth Quinney.	Beidle.	956	00	326	00					1,282	00
291.	Wilfred J. Adams.	Pinkham.	809	59					220	41	1,030	00
291.	Geo. Thos. Arthurs.	Flaxcombe.	781	34					390	66	1,172	00
292.	Alex Anderson.	Flaxcombe.	851	52					244	48	1,096	00
292.	R. B. Campbell.	Marengo.	810	00					270	00	1,080	00
292.	A. E. Fuller.	Marengo.	1,890	14					627	86	2,518	00
308.	K. E. and Finnborg Johnson.	Hoster.	1,076	00							1,076	00
308.	Leo Moisted.	Wynyard.	865	49	144	85			117	66	1,128	00
310.	Alfred Anderson.	Wynyard.	1,007	72	38	00			34	28	1,080	00
310.	Emil H. Creve.	Lockwood.	1,093	49					74	51	1,168	00
310.	Stanley Ingham.	Langau.	992	59					27	41	1,020	00
313.	F. H. Smith.	Langau.	966	24					139	76	1,106	00
313.	Sidney Smith.	Allan.	1,440	00							1,440	00
313.	A. R. Yeager.	Allan.	962	47					47	53	1,010	00
314.	Bert Peak.	Hanley.	1,150	00							1,150	00
314.	Lester W. Thode.	Dundurn.	889	60					222	40	1,112	00
316.	Chas. Bell, Sr.	Tessier.	941	92					172	08	1,114	00
316.	Alex Hanley.	Harris.	1,560	00							1,560	00
316.	C. R. Jackson.	Harris.	921	97	174	82			95	21	1,192	00
316.	Nathaniel Leonard.	Harris.	818	46	119	36			162	18	1,100	00
316.	Patot Bros.	Tessier.	794	67					397	33	1,192	00
316.	John Tyson.	Harris.	708	00	771	25			156	75	1,636	00
316.	J. B. Wilson.	Harris.	816	00					408	00	1,224	00
316.	Marie and Edna D. Wilson.	Harris.	728	26	719	44			496	30	1,944	00
316.	John Yellowdres.	Harris.	5,315	43	60	00			484	57	5,860	00
317.	Mrs. F. and John Andell.	Tessier.	1,183	71	125	53			530	76	1,840	00
317.	Roy W. Britton.	Valley Centre.	1,471	00	631	00					2,108	00
317.	Alex D. Hutchison.	Valley Centre.	1,226	00							1,226	00
317.	Joyce P. Johnson.	Rosetown.	1,064	27					125	73	1,220	00
317.	Ralph H. Moxley.	Zelandia.	818	67					409	33	1,228	00
317.	Emil Potratz.	Rosetown.	1,430	00							1,430	00
317.	A. N. Shannon.	Zelandia.	916	31					353	69	1,280	00
317.		Kingsland.	1,093	73					80	27	1,174	00

318	V. W. Bradley	Stratger	1,071 82	78 18	1,150 00
318	Thos. W. Clemens	Ruthilda	1,342 45	111 55	1,454 00
318	E. A. Dipple	Stranraer	693 35	346 67	1,040 00
318	D. A. Hollingsworth	Herschel	1,001 50	102 50	1,104 00
319	Mrs. Pearl Vincent	Stranraer	1,040 00		1,040 00
319	Melvin Joyce	Do Island	1,474 43	85 57	1,560 00
319	Wm. L. MacBride	Doddsland	960 00	62 00	1,022 00
319	Wilfred H. Mooney	Plenty	1,440 00		1,440 00
319	A. M. Poreval	Plenty	1,940 00		1,940 00
319	Earl C. Vincent	Stranraer	2,650 56		2,810 00
320	Henry and Bernhard Wrenk	Plenty	1,222 18	159 44	1,240 00
320	Thomas E. Alcock	Ermaie	1,177 11	17 82	1,690 00
320	Hugh Barclay	Driver	1,078 00	512 89	1,690 00
320	J. J. Cluff	Driver	3,112 99	22 00	1,100 00
320	Wm. Moses	Kerrobort	1,020 00	3,130 00	1,100 00
321	A. Jackson Miller	Superb	1,107 80		1,020 00
321	Elmer and Albert Sjolie	Sturgis	842 15	120 20	1,228 00
321	Steve Palfy	Viscount	1,056 00	191 94	1,128 00
321	T. C. and M. A. Udehl	Viscount	624 00		1,056 00
342	A. E. Hannigan	Viscount	983 66	379 49	1,880 00
342	Ed. Risher	Colonsay	1,704 00		1,704 00
342	B. Sander	Colonsay	1,022 22		1,114 00
343	Erving G. Baldwin	Colonsay	710 33	91 78	1,114 00
343	Frederick Crawford	Bradwell	880 18	324 70	1,764 00
343	M. E. Gibson	Blucher	867 97	209 82	1,090 00
343	John Goodale	Saskatoon	1,061 86	214 03	1,112 00
343	Arthur B. Jones	Saskatoon	1,151 02	102 11	1,104 00
343	Berton E. Potts	Claret	1,421 01	44 98	1,196 00
345	C. W. Crofford	Bradwell	3,898 00	18 99	1,440 00
345	Geo. Rutledge	Delisle	808 67	165 23	1,140 00
345	August Summach	Delisle	1,796 41	166 10	3,398 00
346	Wm. A. Dunbar	Asquith	934 78	69 59	1,866 00
346	John Gessell	Knily	985 43	265 22	1,200 00
346	Alfred P. Gleave	Delisle	928 00	188 57	1,174 00
346	Frank Hill	Perdue	1,313 97	461 00	1,392 00
346	Geo. Truswell	Laura	893 26	588 03	1,902 00
347	Robt. Thompson	Levey	821 88	72 71	1,838 00
348	C. A. Atkinson	Biggar	751 63	258 12	1,050 00
348	Harvey O. Carberry	Springwater	2,537 81	320 37	1,072 00
348	Mrs. Elsie Hart	Springwater	1,836 00	102 19	2,640 00
348	S. A. McHargue	Lands	964 10		1,836 00
349	Douglas Ferguson	Lands	610 11	60 00	1,040 00
349	Mike Hango	Springwater	1,044 65	200 42	1,754 00
349	Sigfred Johnson	Handel	572 07	405 35	1,450 00
349	Andrew Schommer	Lands	880 00	367 12	1,410 00
350	J. I. Bell	Lepizig	1,010 00		1,040 00
350	R. N. Gooding Jr.	Kerrobort	714 00		1,010 00
350	Peter Johnson	Brodaeres	1,070 00	486 44	1,218 00
351	Finley Bros.	Doddsland	2,338 75	17 56	1,070 00
351	Wm. Holmann	Luseland	1,219 56	75 25	2,428 00
351	W. R. Smallacombe	Luseland	834 67	238 41	1,488 00
352	Fred Meyer	Salvador	868 83	417 33	1,252 00
		Luseland		239 17	1,108 00

[illegible]

British Columbia

Vote 32 Assistance to encourage the Improvement of Cheese and Cheese Factories

	Allotments	Expenditures
A Subsidies for Factory Improvement.....	275,000 00	116,460 55
B Premiums on High Quality Cheese.....	1,600,000 00	1,482,408 71
	<u>\$1,875,000 00</u>	<u>\$1,598,869 26</u>

The amount of the above vote, \$1,875,000, was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

Payments under this vote are authorized by the Cheese and Cheese Factory Improvement Act, c. 13, 1939.

A Payments to the extent of 50 per cent of expenditures were made as follows: Amalgamation and construction of new factories, \$86,124.51; enlarging, insulating and/or refrigerating existing factories, \$29,619.72; standardization of cheese presses, \$716.32.

The following is a distribution of expenditures by provinces, the number of participating factories being shown in brackets:

Amalgamation and new construction: Ontario (1), \$11,662.10; Quebec (11), \$74,462.41.

Enlarging, insulating and/or refrigerating: Ontario (11), \$7,480.17; Quebec (28), \$18,277.90; supplementary payments for 1942-43, not included in the foregoing, amounted to \$3,861.65 (Ontario \$315.45; Quebec \$3,546.20).

Standardization of cheese presses: Ontario (8), \$659.89; Prince Edward Island (1), \$56.43.

B Payments of one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in brackets: Prince Edward Island (2), \$101.91; New Brunswick (9), \$4,706.49; Quebec (477), \$329,144.47; Ontario (586), \$1,123,810.48; Manitoba (20), \$8,019.24; Saskatchewan (6), \$1,363.99; Alberta (13), \$6,946.94; British Columbia (1), \$3,315.19.

Vote 456 Agricultural Research, in co-operation with the National Research Council and subject to the approval of the Governor in Council

	Allotments	Expenditures
Construction and Equipment of pilot mill and laboratory.....	50,000 00	24,602 97
Field equipment for production, harvesting and transporting flax to mill.....	10,000 00	7,334 55
Seed, fertilizer and production contracts for first year.....	10,000 00	1,095 00
Staff and labour requirements.....	10,000 00	564 72
Construction and equipment of western field wool laboratory at Lethbridge, Alberta	15,000 00	
Unallotted	105,000 00	
	<u>\$ 200,000 00</u>	<u>\$ 33,597 24</u>

The amount of the above vote, \$200,000, was not subdivided in the Estimates; the allotments were approved by the Governor in Council.

Suppliers receiving \$5,000 or more: Plessisville Foundry, \$16,469.97; Frost and Wood Company, Limited, \$7,533.

WAR

War Allotments and Expenditures

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT					
Agricultural Supplies Board—					
A 59	Administration.....	42,402 00	30,264 96		109,265 48
A-59	Advertising—Bacon Hog.....				
	Cattle page.....	59,131 00	45,929 53		118,232 49
A 59	Publishing Special wartime pamphlets.....	7,000 00	4,374 46		25,154 00
Dehydration of Vegetables—					
A-59	1942 Contracts.....	450,000 00	394,113 67	547,272 81	27,240 37
A 59	1943 Purchases.....	65,000 00	38,482 46		38,482 46
A-60	Dehydration Research.....	92,886 00	63,674 77		65,949 85
A-60	Production of Russian dandelion and Canadian milkweed for rubber condensate.....	12,000 00	10,755 89		10,755 89
A 60	Expenses in connection with the inspection of eggs.....	42,420 00	38,940 57		55,557 10
A 60	Advertising re the reduction of the domestic consumption of pork, ham and bacon.....	4,873 00	2,954 92		14,330 32
A 61	Advertising to induce Canadians to plant home gardens.....	6,500 00	5,505 51		5,505 51
A 61	Advertising—Sheep Raising Program.....	1,134 00			10,865 89
A-61	Advertising re value of cereal grains in diet.....	7,000 00	1,139 06		1,139 06
A-61	Advertising re placing orders for seed potatoes.....	7,200 00	6,524 87		6,524 87
A-61	Sheep Raising Program.....	20,000 00	16,194 03	1,030 42	52,728 43
A-61	Bonus payments to farmers on 1943 wool clip.....	125,000 00	90,187 41		90,187 41
A 62	Feeds Administrator.....	38,966 00	30,538 95		64,930 53
A 62	Advertising re shipment of Western feed grains to Eastern Canada and British Columbia.....	20,000 00	15,627 71		15,627 71
A 62	Payment to the Manitoba Sugar Company Limited, in respect of dried beet pulp sold to users in Eastern Canada and British Columbia as feed for livestock...	28,000 00	25,828 50		25,828 50
Reserve Stock of feed grains—					
A-62	Plan "A".....	500,000 00		12,515 64	Cr. 12,515 64
A-62	Plan "B".....	1,450,000 00	1,292 204 12		1,292 204 12
A-63	Freight Assistance on Western feed grains.....	18,750,000 00	17,753,535 21		32,042 779 09
A-63	Subsidies on Western Wheat used as feed for livestock.....	5,000,000 00	4,500 929 60		5,337,163 25
A 63	Subsidies to processors of alfalfa meal.....	73,871 00	67,373 21		68,501 62
A 63	Flax Fibre Administrator.....	29,231 00	25,455 64		48,815 84
A 63	Purchase and processing of flax tow for experimental purposes.....	1,500 00	1,153 47		1,153 47
A-63	Fertilizers and Pesticides Adminis- trator.....	25,198 00	15,764 53	49 85	38,303 04
A-64	Payments to the Provinces for pro- moting the use of lime for soil amendment purposes.....	250,000 00	213,282 53		213,282 53
A 64	Fertilizers subventions and freight allowances.....	1,150,000 00	903,298 92		1,939,173 58
A 64	Seeds Administrator.....	12,914 00	4,565 18		7,847 90
Assistance in the purchase of seed cleaning equipment—					
A-65	British Columbia.....	2,500 00	2,500 00		2,500 00
A 65	Prince Edward Island.....	800 00	230 00		230 00
A 65	Purchase of sunflower seed—1942 crop.....	6,500 00			1,003 63
A-65	Purchase of Argentine rape seed and sunflower seed—1943 crop.....	35,000 00	20,897 23	9,235 21	15,948 94
A-65	Purchase of Argentine rape seed— 1942 crop.....	833 33	568 39		568 39
A-65	Joint Seed Program 1942.....	25,000 00	2,355 94	5,233 11	Cr. 2,877 17
A 65	Stock Seed Program 1943.....	20,000 00	12,168 38		12,168 38
A 66	Purchase of alfalfa seed.....	109,110 00	99,910 86	1,712 05	11,988 62

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT—Concluded					
A-66	Purchase of Red and Alsike clover seed.....	139,947 00	117,411 58	2,116 20	103,828 77
	Agricultural Food Board—				
A-66	Administration.....	20,535 00	17,647 38		17,647 38
A-66	Subsidies for the production of butter, on milk used for fluid milk consumption, on milk used for concentration purposes into whole milk products and on milk used in the manufacture of cheddar cheese, for the period May 1, 1943 to April 30, 1944.....	30,732,800 00	29,271,088 03		29,271,088 03
A-67	Subsidies on milk used for concentration purposes into whole milk products for the period March 1, 1943 to April 30, 1943..	250,000 00	234,065 52		234,065 52
A-67	Subsidies to producers of tomatoes, corn, beans and peas.....	1,000 000 00	945,441 06		945,441 06
A-67	Subsidies on fruit to be used in the manufacture of jams.....	300,000 00	245,198 38		245,198 38
A-68	Disposal of agricultural products rendered surplus by war—				
	Nova Scotia Apple Agreement 1942	90,000 00	83,143 61	42,281 76	2,044,506 88
	Nova Scotia Apple Agreement 1943	2,250,000 00	1,785,445 00		1,785,445 00
	British Columbia Apple Agreement 1942.....	10,000 00	6,931 75		268,345 81
	British Columbia Apple Agreement 1943.....	50,000 00			
	Meat Board—				
A-68	Administration.....	62,516 00	52,625 67		211,748 71
A-68	Assistance, in moving to Eastern plants, hogs marketed in the West in excess of plant capacity.....	175,000 00	111,253 70		111,253 70
A-69	Premiums on hog carcasses suitable for export to Great Britain.....	4,500 000 00	3,855,156 00		3,855 156 00
	Dairy Products Board—				
A-69	Administration.....	15,450 00	15,441 38		46,785 48
A-69	Purchase of creamery butter for storage and export.....	1,000 000 00	33,547 85		33,547 85
	Special Products Board—				
A-69	Administration.....	40,590 00	39,577 37		78,867 26
A-70	Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food.....	250 00	52 00		726 25
A-70	To cover loss on no-grade egg powder.....	1,000 00	8 27	9,268 23	Cr. 9,259 96
A-70	Seed Export Office.....	15,872 00	14,222 46		14,222 46
A-70	Payment for dehydrated agricultural products prior to receipt of ultimate payment by purchasers.....	3,300,000 00	1,708,443 24	1,212,135 61	496,307 63
A-70	To increase the income of farmers in the Spring Wheat area of Western Canada.....	20,000 00	18,849 89	4,670 90	18,978 314 49
NON-CURRENT					
	Agricultural Supplies Board—				
	Advertising and inspection of apples.....				274,358 90
	Advertising re seed grains.....				34,452 38
	Advertising re 1940-41 Commitments.....				25,158 38
	Advertising re Mite Infestation of wheat.....				1,159 53
	Advertising campaign to increase the production of eggs.....				1,979 48
	Advertising respecting the production of wheat, coarse grains, flax-seed and fodder crops.....				15,000 00
	Advertising re Farm Women's activities.....				26,931 53
	Advertising Canada's Agricultural War Effort.....				555 00
	Advertising—Production of butter.....				11,592 28

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
<i>NON-CURRENT—Concluded</i>				
Advertising re the retention of Royal flaxseed.....				1,209 86
Advertising to stimulate livestock production.....				18,921 00
Bacon Hog Fair.....				412 50
Compensation of inspectors employ- ed in connection with the 1941 flax crop.....				4,499 70
Dominion-Provincial Conference.....				2,581 23
Dehydration of Vegetables—				
Purchase of laboratory equipment.....				5,396 06
1941 Commitments.....			29,767 44	Cr. 18,266 35
Experimental shipment of eggs.....				1,828 79
Egg Production Program—				
Administration.....				16,658 28
Etrich Flax Tow Scutching Ma- chines—				
Plans and specifications.....				3,353 71
Manufacture of patterns and tools.....				16,533 80
Manufacture of machines.....			20,750 00	26,165 60
Expenses of the Agricultural Ad- visory Committee.....				2,057 52
Inspection and grading of fibre flaxseed.....				5,855 29
Installation of Experimental Re- frigeration.....			335 54	18,486 35
Joint Seed Program 1940.....				3,362 14
Joint Seed Program 1941.....				1,405 45
Purchase of 2 donkey brake ma- chines for processing fibre flax.....				972 00
Purchase of foundation seed potatoes.....				3,472 94
Purchase of field root and vegetable seed.....				556 91
Purchase of Socnens Turbine Scutch- ers.....				6,862 93
Purchase and installation of equip- ment for the dehydration of apples.....				20,000 00
Purchase of Royal flaxseed.....			731 32	Cr. 1,217 25
Purchase of fibre flaxseed.....			820 50	7,705 09
Production of seed for shipment to the United Kingdom.....				1,571 40
Vanhauwaert Turbine Tow Scutch- ing Machines—				
Plans and specifications.....				1,928 65
Purchase of patterns and tools.....				6,361 20
Purchase of machines.....			13,805 33	25,628 20
Meat Board—				
Subsidy to increase the bacon export price.....				2,281,264 99
Dairy Products Board—				
Payments on cheese exports to the United Kingdom.....				1,784,404 97
Special Products Board—				
Subsidy on export eggs.....			4 89	925,362 16
Disposal of Agricultural Products rendered surplus by war—				
Nova Scotia Apple Agreement 1939.....				2,225,175 49
Nova Scotia Apple Agreement 1940.....				1,081,264 13
Nova Scotia Apple Agreement 1941.....				1,408,559 17
British Columbia Apple Agreement 1939.....				129,646 94
British Columbia Apple Agreement 1940.....				798,503 45
British Columbia Apple Agreement 1941.....				311,434 37
Ontario Apple Agreement 1940.....			292 60	7,624 32
British Columbia apples distributed in drought areas.....				87,176 34
Nova Scotia Apple Marketing Board—reimbursement.....				7,438 30
	\$72,445,929 33	\$64,292,780 62	\$1,914,029 41	\$112,113,430 27

Allotment: Agricultural Supplies Board Administration.....	42,402 00
Expenditures.....	\$ 30,264 96

P.C. 948 dated March 6, 1940, established the Agricultural Supplies Board with the view toward ensuring that the agricultural resources of Canada be utilized to the best advantage during the war.

As of March 31, 1944, there were 12 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: D. Hunter, \$3,000; J. R. Peet, \$2,520 (plus war duties supplement, \$300).

Total salaries paid amounted to \$18,051.15 (including cost of living bonus, \$1,625.86), travelling expenses, \$9,709.85, sundry expenses, \$2,503.96.

Travelling expenses in excess of \$300 were paid to: J. M. Armstrong, \$948.31; F. E. Atkinson, \$646.86; E. Ducie, \$716.30; C. C. Eidt, \$1,450.39; M. P. Goode, \$877.17; M. Marchand, \$436.29; D. Hunter, \$1,880.27; W. R. Phillips, \$440.29.

Allotment: Advertising—Bacon Hog Campaign.....	59,131 00
Expenditures.....	\$ 45,929 53

Payments were made to the Canadian Advertising Agency Limited, Montreal, for announcements in newspapers, farm papers, etc., of matters connected with bacon hog production.

Allotment: Publishing special wartime pamphlets.....	7,000 00
Expenditures.....	\$ 4,374 46

Payments were made to the King's Printer.

Allotment: Dehydration of Vegetables—1942 Contracts.....	450,000 00
Expenditures.....	\$ 394,113 67

To increase production of a high quality of dehydrated vegetables for war purposes, authority was granted for equipping the necessary plants in Canada for the dehydration of vegetables, and for the continuation of Government control and supervision of dehydrated products.

Expenditures represent the cost of plant equipment, the supply of fresh vegetables, processing charges, packing supplies, freight and express, etc.

The following firms participated in the operations and received the amounts shown, including the value of government-owned equipment supplied: Gordon Beardmore and Co., Ltd., Oakville, Ont., \$23,704.57; Berwick Fruit Products Ltd., Berwick, N.S., \$144,060.12; Bulmans Ltd., Vernon, B.C., \$809.68; Graham's Dried Foods Ltd., Belleville, Ont., \$5,672.80; Island Foods Inc., Summerside, P.E.I., \$28,192.60; New Brunswick Potato Products Ltd., Hartland, N.B., \$78,344.78; Pirie Potato Products, Grand Falls, N.B., \$107,805.58.

Receipts from the sale of dehydrated vegetables amounting to \$547,272.81 appear under Special Receipts, Previous Years' War Expenditures.

Allotment: Dehydration of Vegetables—1943 Purchases.....	65,000 00
Expenditures.....	\$ 38,482 46

To increase the output of high quality products, authority was granted for equipping the necessary plants in Canada for the dehydration of vegetables and for the continuation of Government control and supervision of dehydrated products.

Expenditures represent the value of government-owned equipment supplied: Gordon Beardmore Co., Ltd., Oakville, Ont., \$2,367.71; Berwick Fruit Products Ltd., Berwick, N.S., \$1,083.63; Broder Canning Co., Leambridge, Alta., \$9,008.06; Fendon Eng., \$17,916.91; Graham's Dried Foods Ltd., Belleville, Ont., \$4,113.51; Island Foods Inc., Summerside, P.E.I., \$1,786.03; Kildonan Canning Co. Ltd., Winnipeg, Man., \$1,600.02; New Brunswick Potato Products Ltd., Hartland, N.B., \$1,378.47; Pirie Potato Products, Grand Falls, N.B., \$1,398.61; held at Peacock Brothers Ltd., LaSalle, Que., \$731.61. Equipment to the value of \$283.35 was delivered to the University of New Brunswick and the Central Experimental Farm for experimental purposes.

Receipts from sale of equipment amounting to \$2,348.05 were credited to this allotment.

Allotment: Dehydration Research	92,386 00
Expenditures	\$ 63,674 77

To provide increased facilities for controlling the quality of products dehydrated in Canadian plants and for conducting researches in preparation, dehydration and storage of dehydrated products, authority was granted for the construction and equipment of a laboratory at the Central Experimental Farm and for payment of incidental expenses.

Expenditures consist of: building, \$38,752.57 (Public Works Department); equipment and supplies, \$12,277.27; travelling expenses, \$2,231.07; salaries and wages, \$10,195.76; sundry expenses, \$218.10.

C. C. Eidt received travelling expenses of \$1,083.81.

Allotment: Production of Russian dandelion and Canadian milkweed for rubber content	12,000 00
Expenditures	\$ 10,755 89

P.C. 8/2340 dated March 24, 1943, authorized the Experimental Farms and the Science Service to grow approximately 35 acres of Russian dandelion and 10 acres of Canadian milkweed for experimental purposes in connection with the production of natural rubber.

Expenditures represent the following: equipment, \$3,174.82; travelling expenses, \$901.19; wages, \$6,564.18; sundry expenses, \$115.70.

Travelling expenses of \$463.08 were paid to H. J. Kemp.

Allotment: Expenses in connection with the inspection of eggs	42,420 00
Expenditures	\$ 38,940 57

As of March 31, 1944, there were 14 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, on that date: W. G. Blennerhassett, \$4,800.

Total salaries paid amounted to \$27,200.36 (including cost of living bonus, \$3,054.10), travelling expenses, \$11,674.30, and miscellaneous, \$65.91.

Travelling expenses in excess of \$300 were paid to: W. G. Blennerhassett, \$1,637.57; J. Bradbury, \$539.27; I. Choquette, \$961.30; P. E. Hamelin, \$682.93; J. H. Har, \$1,498.77; J. A. Ladouceur, \$1,436.18; J. J. McCallum, \$673.13; G. L. Newman, \$1,259.32; A. E. Payne, \$1,129.46; E. F. Turcott, \$437.61.

Allotment: Advertising re the reduction of the domestic consumption of pork, ham and bacon	4,873 00
Expenditures	\$ 2,954 92

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Advertising to induce Canadians to plant home gardens.....	6,500 00
Expenditures	\$ 5,505 51

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Advertising—Sheep Raising Program.....	\$ 1,134 00
Expenditures	nil

This allotment was obtained in case that further accounts were submitted, but it transpired that all had been paid during the previous fiscal year.

Allotment: Advertising re value of cereal grains in diet.....	7,000 00
Expenditures	\$ 1,139 06

Payments were made to the King's Printer.

Allotment: Advertising re placing orders for seed potatoes.....	7,200 00
Expenditures	\$ 6,524 87

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Sheep Raising Program.....	20,000 00
Expenditures	\$ 16,194 03

In response to a request by the Provincial Departments of Agriculture for financial assistance in a program of expansion of sheep raising in Canada, authority was provided for the payment of freight charges on ewes or ewe lambs purchased for breeding and the payment of costs of purchase and distribution of suitable rams for loaning to farmers starting new flocks of sheep.

The following expenditures were incurred: freight on ewes and ewe lambs, \$9,131.39; cost of 153 rams purchased, \$4,727.25; freight, express, etc., on rams, \$2,360.68. The amount of \$25.29, representing compensation for one ram killed and one sold, has been credited to this allotment. Receipts from rams sold and refunds of freight amounting to \$1,030.42 appear under Special Receipts, Previous Years' War Expenditures.

Allotment: Bonus payments to farmers on 1943 wool clip.....	125,000 00
Expenditures	\$ 90,187 41

P.C. 1/2519 dated March 29, 1943, authorized the Agricultural Supplies Board to pay to the Provincial Governments co-operating with the Dominion in the payment of a bonus on wool, an amount not exceeding one-half of the expenditure incurred by such Provincial Governments or two cents per pound, whichever is lower.

Payments to provinces were as follows: Nova Scotia, \$4,098.68; New Brunswick, \$320.58; Quebec, \$1,703.06; Ontario, \$54,696.55; Saskatchewan, \$29,368.54.

Allotment: Feeds Administrator	38,966 00
Expenditures.....\$	30,538 95

To regulate production and distribution of feeds to meet present and potential national needs, P.C. 8097 dated October 22, 1941, authorized the appointment of an Administrator to act under the Minister of Agriculture and the Agricultural Supplies Board generally with respect to feeds and under the Wartime Prices and Trade Board with regard to prices and licences specifically.

As of March 31, 1944, there were 13 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date, or at date of separation (shown in brackets): R. M. Bryan, \$3,600; J. G. Davidson, \$4,000—also paid at the rate of \$3,000 by Wartime Prices and Trade Board; D. H. Lockerbie, \$3,000; F. W. Presant, \$4,000—also paid at the rate of \$4,000 by Wartime Prices and Trade Board—(Oct. 14); D. E. Thomson, \$3,600.

Total salaries paid amounted to \$23,523.21 (including cost of living bonus, \$817.81), travelling expenses, \$1,937.01 and other sundry expenses, \$5,078.73.

Travelling expenses in excess of \$300 were paid to: J. G. Davidson, \$916.15; F. W. Presant, \$521.77.

Allotment: Advertising re shipment of Western feed grains to Eastern Canada and British Columbia	29,000 00
Expenditures.....\$	15,627 71

Payments were made to the Canadian Advertising Agency Limited, Montreal.

Allotment: Payment to the Manitoba Sugar Company Limited, in respect of dried beet pulp sold to users in Eastern Canada and British Columbia as feed for live stock	28,000 00
Expenditures.....\$	25,828 50

The above firm was paid \$5 per ton on all beet pulp shipped to Eastern Canada for livestock feed, and \$3 per ton on shipments to British Columbia in excess of 700 tons.

Allotment: Reserve Stock of Feed Grains—Plan A.....\$	500,000 00
Expenditures.....	nil

To maintain and replenish a reservoir of feed grain at Fort William/Port Arthur or in Eastern Canada, P.C. 1/6567 dated August 18, 1943, as amended by P.C. 3/2200 dated March 28, 1944, authorized the payment of certain special charges as well as interest on the investment in the grain and on other normal trade charges. No claims were presented for payment before the close of the fiscal year.

Allotment: Reserve Stock of Feed Grains—Plan B.....	1,450,000 00
Expenditures.....\$	1,292,204 12

To encourage farmers and feeders to purchase and store wheat, oats and barley for their own use during the winter, P.C. 1/6567 dated August 18, 1943, authorized payments on a per bushel basis according to month of purchase as follows: July, 3 cents; August, 2½ cents; September, 2 cents; October, 1½ cents; November, 1 cent; December, ½ cent. Payments were made to wholesale and retail grain dealers who had allowed the subsidy to farmers and feeders in their selling price, as well as to farmers and feeders direct.

Allotment: Freight Assistance on Western feed grains.....	18,750,000 00
Expenditures.....	\$17,753,535 21

Due to representations made by certain Provincial Departments of Agriculture that feed supplies were insufficient to meet requirements, P.C. 7523, P.C. 8067, P.C. 8396 and P.C. 4781 authorized the payment of freight assistance at specified rates on certain Western grains and millfeeds, shipped from the Prairie Provinces to Eastern Canada and British Columbia for use as livestock and poultry feed.

The following is a distribution of expenditures: Eastern Canada, \$16,246,677.09; British Columbia, \$1,506,858.12.

Allotment: Subsidies on Western Wheat used as feed for live stock.....	5,000,000 00
Expenditures.....	\$4,500,929 60

To maintain a reasonable relationship between the cost of Western Wheat to feeders, and the price of livestock products, payments at the rate of 8 cents per bushel were authorized by P.C. 8175, September 11, 1942, in respect of Western Wheat purchased on or after August 1, 1942, from a dealer licensed by the Canadian Wheat Board or directly from the Board, for use exclusively as feed for livestock or poultry, such payments being made in accordance with certain terms and conditions. P.C. 8735 dated November 11, 1943, authorized the increase of this payment to 25 cents per bushel.

The following is a distribution of expenditures: Eastern Canada, \$3,641,137.39; Prairie Provinces, \$397,668.50; British Columbia, \$462,123.71.

Allotment: Subsidies to processors of alfalfa meal.....	73,871 00
Expenditures.....	\$ 67,373 21

In order to obtain an extensive expansion of the production of alfalfa meal for livestock feeding purposes, authority was provided under P.C. 705 of February 15, 1943, for the payment of a subsidy of \$3 per ton to processors, on all alfalfa meal produced in Canada for use as feed or in feed mixtures.

Allotment: Flax Fibre Administrator.....	29,231 00
Expenditures.....	\$ 25,455 64

P.C. 8987 dated November 18, 1941, authorized the appointment of a Flax Fibre Administrator to control the export and marketing of the products of flax straw.

As of March 31, 1944, there were 7 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: V. A. Minne, \$2,400.

Total salaries paid amounted to \$13,846.92 (including cost of living bonus of \$1,366.92), travelling expenses, \$9,957.70, sundry expenses, \$1,651.02.

Travelling expenses in excess of \$300 were paid to: J. A. Casgrain, \$895.72; G. Duperron, \$1,672.11; R. J. Hutchinson, \$473.53; J. W. MacKay, \$810; V. Minne, \$1,698.88; E. Perrier, \$1,576.15; J. P. Poirier, \$970.15; C. G. Read, \$1,414.20.

Allotment: Purchase and processing of flax tow for experimental purposes.....	1,500 00
Expenditures.....	\$ 1,153 47

Payments of \$1,003.14 were made for flax and \$150.33 for transportation charges and duty.

Allotment: Fertilizers and Pesticides Administrator.....	25,198 00
Expenditures.....	\$ 15,764 53

To regulate the distribution of fertilizers and pesticides to meet present and potential needs, P.C. 397 dated January 20, 1942, authorized the appointment of an Administrator to act under the direction of the Minister of Agriculture and the Agricultural Supplies Board.

As of March 31, 1944, there were 4 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, on that date: G. J. Callister, \$3,600. This employee was receiving \$100 per month living allowance at March 31, 1944, which allowance was paid by the Wartime Prices and Trade Board.

Total salaries paid amounted to \$8,869.78 (including cost of living bonus \$626.51), travelling expenses, \$5,888.81, sundry expenses, \$1,005.94.

Travelling expenses in excess of \$300 were paid to: G. J. Callister, \$849.36; G. F. Manson, \$1,562.04; G. S. Peart, \$1,155.12.

Allotment: Payments to the Provinces for promoting the use of lime for soil amendment	
purposes	250,000 00
Expenditures	\$ 213,282 53

To encourage the increased production of clover, alfalfa and other leguminous crops which constitute the principal sources of home grown proteins and which cannot be grown in acid soil, P.C. 5026 dated June 21, 1943, authorized the Agricultural Supplies Board to pay to the Provinces concerned, a subsidy not exceeding 75 cents per ton on lime produced, together with a further subsidy of 75 cents per ton on lime distributed for soil amendment purposes. Payments were made as follows: Prince Edward Island, \$16,573.16; Nova Scotia, \$24,232.87; New Brunswick, \$47,567.69; British Columbia, \$288.75; Quebec, \$123,371.08; Ontario, \$1,248.98.

Allotment: Fertilizers Subventions and Freight Allowances		1,150,000 00
Expenditures		\$ 903,298 92

To encourage the wider use of chemical fertilizers throughout Eastern Canada and British Columbia, on certain crops essential to the production of the livestock products required to meet Canadian commitments to the United Kingdom and domestic requirements, authority was granted for the payment of subsidies to reduce the net cost of fertilizers purchased by farmers for use on the approved crops, and of subsidies to reduce freight costs on chemicals shipped when necessary, from supply points in Canada to points of fertilizer manufacture or distribution points, and the reimbursement of necessary expenses of provincial authorities assisting in administration.

P.C. 8/9868 dated December 29, 1943, provides for the payment of freight allowances to equalize the cost to farmers of fertilizers used on all field, orchard and garden crops during the year 1944. Payments are made on the basis of the excess of \$1 per ton on account of transportation on fertilizer shipped from a manufacturer or wholesale distribution point to farmers.

Expenditures represent the following: subventions and freight allowances in respect of farmers in the provinces of: Prince Edward Island, \$63,036.53; Nova Scotia, \$60,057.23; New Brunswick, \$78,429.59; Quebec, \$352,029.44; Ontario, \$334,078.09; British Columbia, \$10,669; total, \$898,299.88. Reimbursement of expenses to provincial governments was: Ontario, \$2,959.68; Quebec, \$1,594.36; New Brunswick, \$420; British Columbia, \$25; total, \$4,999.04.

Allotment: Seeds Administrator		12,914 00
Expenditures		\$ 4,565 18

P.C. 291 dated January 16, 1942, authorized the appointment of an Administrator to regulate the distribution of field crop and garden vegetable seeds.

Expenditures consist of: salaries, \$681.21 (including cost of living bonus, \$98.56); travelling expenses, \$2,322.32; sundry expenses, \$1,561.65.

Travelling expenses in excess of \$300 were paid to: G. M. Stewart, \$961.57; N. Young, \$1,346.22.

DEPARTMENT OF AGRICULTURE

A-65

Allotment: Assistance in the purchase of seed-cleaning equipment—British Columbia..	2,500 00
Expenditures.....\$	2,500 00

Allotment: Assistance in the purchase of seed-cleaning equipment—Prince Edward Island	800 00
Expenditures.....\$	230 00

As many of the vegetable seeds previously imported are now grown in Canada, the Agricultural Supplies Board deemed it necessary to assist seed growers' organizations in the purchase of seed-cleaning equipment.

Allotment: Purchase of sunflower seed—1942 crop.....\$	6,500 00
Expenditures.....	nil

It was expected that the Agricultural Supplies Board would be required to purchase stocks of seed from farmers but none were offered.

Allotment: Purchase of Argentine rape seed and sunflower seed—1943 Crop.....	35,000 00
Expenditures.....\$	20,897 23

In view of the urgent need of producing rape seed and sunflower seed for oil processing purposes, P.C. 7/6181 dated August 4, 1943, authorized the purchase of a quantity of Argentine rape seed and Sunrise and Mennonite sunflower seed.

Expenditures were as follows: 25,002 pounds of rape seed, \$1,751.14; 293,347 pounds of sunflower seed, \$16,750.91; miscellaneous charges, \$2,395.18.

Receipts from sales amounting to \$9,235.21 appear under Special Receipts, Previous Years' War Expenditures.

Allotment: Purchase of Argentine rape seed—1942 Crop.....	833 33
Expenditures.....\$	568 39

Payments were made for freight and express for distribution of seed as authorized by P.C. 6 6395 of August 13, 1943.

Allotment: Joint Seed Program 1942.....	25,000 00
Expenditures.....\$	2,355 94

This is an extension of the Dominion-Provincial seed production program authorized by P.C. 1/4937 of July 9, 1941. Expenditures represent the Dominion Government's outlay. Returns from sales amounting to \$5,233.11 appear under Special Receipts, Previous Years' War Expenditures.

Allotment: Stock Seed Program 1943.....	20,000 00
Expenditures.....\$	12,168 38

To increase the production of vegetable and field root seeds, P.C. 1/84 dated January 6, 1943, authorized the Agricultural Supplies Board to arrange with the Dominion Experimental Farms Service for the production of garden seeds required.

Allotment: Purchase of alfalfa seed.....	109,110 00
Expenditures.....	\$ 99,910 86

To ensure the holding in Canada of sufficient of this seed to meet the requirements of Canadian farmers for the seeding season of 1943, authority was granted under P.C. 1024 of February 8, 1943, for the purchase of a quantity not exceeding 750,000 pounds in Western Canada at not more than 33 cents per pound to be resold at a price which would permit distribution in Eastern Canada, within the ceiling price of 37 cents per pound, and for the payment of storage and transportation costs. To assist in the administration of this plan, the temporary employment of J. D. Arnold was authorized.

Payments for seed, bags and freight were made to the following: Alberta Seed Growers Association, Edmonton, \$5,173.47; Hood Land Co., Ltd., Hudson Bay Junction, \$14,609.72; A. E. Mackenzie Co., Ltd., \$17,996.21; McCabe Bros. Grain Co., Ltd., \$35,703.98; Saskatchewan Forage Growers' Co-op. Marketing Association Ltd., \$17,849.68; 6 other companies, \$8,215.16.

Salary and travelling expenses of J. D. Arnold to April 16, 1943: \$362.64.

A total of 483,894 pounds of seed was purchased. The value of 287,396 pounds, amounting to \$99,548.22, is included in the above payments; the balance was paid for in the previous fiscal year.

Proceeds from sales amounting to \$1,712.05 appear under Special Receipts, Previous Years' War Expenditures.

Allotment: Purchase of Red and Alsike clover seed.....	139,947 00
Expenditures.....	\$ 117,411 58

To encourage an increase in the production of clover on Canadian farms and to ensure supplies of seed sufficient to meet domestic needs, authority was granted to purchase a quantity not exceeding 1,000,000 pounds of United States seed and for the payment of storage, transportation and incidental costs, the seed to be disposed of at prices that would permit distribution under the maximum retail price in Canada.

Expenditures represent payments to the following: Cooperative Federée de Quebec, Montreal, \$58,255.64; Wm. Ewing Co., Ltd., Montreal, \$27,951.39; Steele, Briggs Seed Co., Ltd., Toronto, \$27,029.49; 2 other companies, \$4,175.06.

A classification of expenditure follows: purchase of seed (287,277 pounds), \$85,946.34; exchange, \$9,721.72; duty, \$16,396.37; freight, \$4,452.60; sundries, \$894.55.

Proceeds from sales amounting to \$2,116.20 appear under Special Receipts, Previous Years' War Expenditures.

Allotment: Agricultural Food Board—Administration.....	20,535 00
Expenditures.....	\$ 17,647 38

P.C. 1563 dated March 1, 1943, authorized the establishment of the Agricultural Food Board to develop and direct the policies and measures of the Department of Agriculture for the war-time production of food.

As of March 31, 1944, there were 5 employees paid from this account. The following was receiving salary at an annual rate of \$2,400 or over, on that date: A. L. Stevenson, \$3,000. This employee received a war duties supplement at an annual rate of \$600.

Total salaries paid amounted to \$2,921.64 (including cost of living bonus, \$159.99); travelling expenses, \$11,775.73; sundry expenses, \$2,950.01.

Travelling expenses in excess of \$300 were paid to: F. H. Auld, \$503.50; D. M. Beatty, \$415.48; B. A. Campbell, \$369.42; E. C. Carr, \$829.47; H. A. Mason, \$540.09; A. H. Turner, \$950.80; F. W. Walsh, \$391.62.

Allotment: Subsidies for the production of butter, on milk used for fluid milk consumption, on milk used for concentration purposes into whole milk products and on milk used in the manufacture of cheddar cheese, for the period May 1, 1943, to April 30, 1944.....	30,732,800 00
Expenditures.....	\$29,271,088 03

P.C. 2709, April 2, 1943, and P.C. 7142, September 9, 1943, authorized the Agricultural Food Board to pay subsidies as follows:

- (a) 8 cents per pound on butterfat used in the manufacture of creamery butter during the months of May to December 1943, both inclusive, and 10 cents per pound on butterfat used during the months of January to April 1944.
- (b) 25 cents per hundred pounds on milk used for fluid milk consumption from May 1 to September 30, 1943, and 55 cents per hundred pounds for the period October 1, 1943 to April 30, 1944.
- (c) 30 cents per hundred pounds on milk used for concentration into whole milk products between October 1, 1943 and April 30, 1944.
- (d) 30 cents per hundred pounds on milk used in the manufacture of cheddar cheese between October 1, 1943 and April 30, 1944.

Payments by provinces were as follows: Prince Edward Island, \$309,607.14; Nova Scotia, \$830,882.56; New Brunswick, \$670,836.01; Quebec, \$7,441,941.19; Ontario, \$9,883,239.06; Manitoba, \$2,748,801.16; Alberta, \$2,949,850.96; Saskatchewan, \$3,233,477.68; British Columbia, \$1,202,449.27.

Allotment: Subsidies on milk used for concentration purposes into whole milk products	
for the period March 1, 1943, to April 30, 1943.....	250,000 00
Expenditures.....	\$ 234,065 52

P.C. 1/2590 dated March 31, 1943, authorized the Agricultural Food Board to pay a subsidy of 25 cents per hundred pounds on milk used for concentration into whole milk products during March and April 1943.

Payments by provinces were as follows: Nova Scotia, \$832.71; Quebec, \$46,048.91; Ontario, \$154,248; Alberta, \$7,086.73; British Columbia, \$25,849.17.

Allotment: Subsidies to producers of tomatoes, corn, beans and peas.....	1,000,000 00
Expenditures.....	\$ 945,441 06

To encourage the production of vegetables, P.C. 2/2105 dated March 13, 1943, authorized the payment of subsidies on 1943 crops as follows: tomatoes, \$3 per ton; corn, \$4 per ton; peas, \$10 per ton shelled weight or \$2 per ton straw weight; beans, \$7.50 per ton. Payments were made to canners who had allowed the subsidy to producers at time of purchase of crops.

A distribution of the expenditures follows:

Nova Scotia	3,936 42
New Brunswick	2,497 93
Quebec	67,680 50
Ontario	728,949 48
Manitoba	3,979 83
Alberta	41,762 82
British Columbia	96,634 08
	\$ 945,441 06

Allotment: Subsidies on fruit to be used in the manufacture of jams.....	300,000 00
Expenditures.....	\$ 245,198 38

P.C. 1/4425 dated May 21, 1943, as amended by P.C. 3/5410, P.C. 6/8336 and P.C. 1/168 provides for the payment of subsidies at specified rates on strawberries, raspberries, loganberries, gooseberries and currants used in the manufacture of pectin and compound jams. This amount was paid to jam manufacturers who had allowed the subsidy to producers at time of purchase of crops.

A distribution of the expenditures follows:

British Columbia	144,334 50
Ontario	52,309 70
Quebec	48,554 18
	\$ 245,198 38

Allotments: Disposal of Agricultural Products rendered surplus by the War

	Allotments	Expenditures	Lapsed
A Nova Scotia Apple Agreement 1942.....	\$ 90,000 00	\$ 83,143 61	\$ 6,856 39
B Nova Scotia Apple Agreement 1943.....	2,250,000 00	1,785,445 00	464,555 00
C British Columbia Apple Agreement 1942.....	10,000 00	6,931 75	3,068 25
D British Columbia Apple Agreement 1943.....	50,000 00		50,000 00

A The following expenditures were incurred under this agreement: balance of allowance at \$1.30 per barrel on the deficiency in the number of barrels of 1942 crop apples disposed of by the Nova Scotia Apple Marketing Board, \$805.50; additional payment for purchase of apples processed for the Minister's account, \$81,191.88; storage, \$290.59; freight, \$1,355.64.

Receipts from the sale of evaporated apple amounting to \$42,281.76, appear under Special Receipts, Previous Years' War Expenditures.

B To assist in disposing of the 1943 crop of Nova Scotia apples, an agreement was entered into between the Department and the Nova Scotia Apple Marketing Board whereby the Board agreed to market a minimum quantity of 250,000 barrels of apples for fresh consumption. The Minister agreed (a) to pay to the Board, in respect of its production of evaporated apple, industry assistance at specified rates on a maximum quantity of 16,000,000 pounds, (b) to purchase all choice quality evaporated apple offered by the Board at 12 cents per pound, (c) to pay to the Board \$1.30 per barrel for any quantity by which the total sales by the Board of apples for fresh consumption and of evaporated apple and canned apple (13.7 pounds of evaporated apple or eight 105-ounce tins of canned apple being the equivalent of one barrel of fresh apples) may be less than 1,172,000 barrels, the amount to be reduced by \$1.30 for each tree for which compensation would be paid as below and (d) to pay a storage allowance on evaporated or canned apple remaining on hand beyond thirty days.

The Minister further agreed to assist the Provincial Government in a program for the removal of aged and undesirable trees by paying to the Board the amount of \$2 for each tree of this condition removed, the total sum payable not to exceed \$150,000.

The following expenditures were incurred: purchase of evaporated apple, \$1,678,075; compensation for trees removed, \$107,370.

C Expenditure represents the balance of the amount by which the Department's guarantee exceeded the proceeds from the sale of fresh apples.

D No accounts submitted as at close of fiscal year.

Allotment: Meat Board Administration.....	62,516 00
Expenditures.....	\$ 52,625 67

P.C. 4076 dated December 13, 1939, established the Bacon Board to ensure that regular and sufficient supplies of bacon and other pork products would be available for export as required and that satisfactory prices be paid to hog producers. P.C. 4187 dated June 3, 1943, established regulations for the control of meat derived from cattle, calves, sheep, lambs or hogs and also changed the name to Meat Board.

As of March 31, 1944, there were 27 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date, or at date of separation (shown in brackets): A. A. Barton, \$1,800 (May 29); F. G. Berrill, \$1,320; D. J. Perry, \$1,200; J. Taylor, \$3,600 (Dec. 1). Three of these employees received living allowances, at annual rates listed: A. A. Barton, \$900; F. G. Berrill, \$900; D. J. Perry, \$600.

As of March 31, 1944, there was one employee receiving a war duties supplement.

Total salaries paid amounted to \$29,758.60 (including cost of living bonus, \$2,345.53), travelling expenses, \$10,184.49, sundry expenses, \$12,682.58.

Travelling expenses in excess of \$300 were paid to: F. G. Berrill, \$635.35; R. L. Layton, \$2,005.44; D. A. McKinnon, \$1,681.87; D. J. Perry, \$873.79; J. Taylor, \$1,280.57.

Allotment: Assistance, in moving to Eastern plants, hogs marketed in the West in excess of plant capacity.....	175,000 00
Expenditures.....	\$ 111,253 70

In view of the heavy marketing of hogs in Western Canada which exceeded the capacity of packing plants located in that area, it was deemed necessary to ship the surplus to Eastern packing plants for processing. P.C. 4/168 dated January 12, 1944, authorized the Meat Board to equalize returns to Western hog producers by reimbursing the shipper or processing plant for any additional transportation or other incidental expenses on shipments made to Eastern Canada on and after October 1, 1943.

Allotment: Premiums on hog carcasses suitable for export to Great Britain.....	4,500 000 00
Expenditures.....	\$3,855,156 00

To encourage the production of a quality of hog suitable for export in a volume necessary to meet the requirements of the United Kingdom, P.C. 62 dated January 10, 1944, authorized the payment of a premium of \$3 per head on "A" Grade carcasses and \$2 per head on "B1" Grade carcasses. The above amount was paid by warrant to producers of premium hogs.

A distribution of expenditures by districts follows:

The Maritimes	62,526 00
Quebec	445,414 00
Ontario	908,241 00
Manitoba	860,363 00
Saskatchewan	538,615 00
Alberta	961,374 00
British Columbia	78,623 00
	<hr/>
	\$3,855,156 00

Allotment: Dairy Products Board Administration.....	15,450 00
Expenditures.....	\$ 15,441 38

P.C. 2138 dated May 23, 1940, authorized the establishment of the Dairy Products Board to ensure that supplies of dairy products will be exported as required and that satisfactory prices will be paid to producers.

As of March 31, 1944, there were 6 employees paid from this account.

Total salaries paid amounted to \$7,329.12 (including cost of living bonus, \$963.20); travelling expenses, \$1,552.06; sundry expenses, \$6,560.20.

Travelling expenses in excess of \$300 were paid to: J. F. Singleton, \$649.52.

Allotment: Purchase of creamery butter for storage and export.....	1,000,000 00
Expenditures.....	\$ 33,547 85

To support the butter market as may be necessary, P.C. 8526 dated November 1, 1941, authorized the Dairy Products Board to purchase creamery butter for storage and to pay the necessary storage, insurance and freight charges.

Gross expenditures for the year amounted to \$6,503,435.14; refunds from sales credited to this allotment, \$6,469,887.29. The net expenditure for the year represents the value of stock on hand at cost price.

Allotment: Special Products Board Administration.....	40,590 00
Expenditures.....	\$ 39,577 37

P.C. 2520 dated April 15, 1941, authorized the establishment of the Special Products Board to obtain and export to the British Ministry of Food any agricultural product with the exception of bacon and dairy products.

As of March 31, 1944, there were 15 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, on that date: J. Tucker, \$3,000, war duties supplement, \$300.

Total salaries paid amounted to \$16,567.24 (including cost of living bonus, \$1,757.37); sundry expenses, \$23,010.13.

Travelling expenses in excess of \$300 were paid to: J. A. Dumaine, \$1,051.29; D. A. Fletcher, \$751.80; J. F. Haggerty, \$859.01; W. E. Haverstock, \$702.73; C. K. Johns, \$719.37; R. E. Nicoll, \$953.78; J. Tucker, \$468.89; C. Whiteford, \$1,151.50.

Allotment: Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food.....	250 00
Expenditures.....	\$ 52 00

Allotment: To cover loss on no-grade egg powder.....	1,000 00
Expenditures.....	\$ 8 27

It was contemplated that a loss would occur in dehydrating shell eggs for export to the British Ministry of Food, as a certain proportion would not grade to standards which would be acceptable to the Ministry. However, this low grade powder was successfully disposed of in the domestic market. Receipts from sales amounting to \$9,268.23, appear under Special Receipts, Previous Years' War Expenditures.

Allotment: Seed Export Office.....	15,872 00
Expenditures.....	\$ 14,222 46

This office was established at Lindsay, Ontario, by the Special Products Board under authority of P.C. 5428 dated July 9, 1943, to purchase certain specified seeds for export to Allied Countries or to store for future disposal.

As of March 31, 1944, there were 5 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: S. A. Flavell, \$3,600; F. G. Perrin, \$6,500.

Total salaries paid amounted to \$8,881.41 (including cost of living bonus, \$279.48); sundry expenses, \$5,341.05.

Travelling expenses in excess of \$300 were paid to: F. G. Perrin, \$605.05; G. M. Stewart, \$1,336.94.

Allotment: Payment for dehydrated agricultural products prior to receipt of ultimate payment by purchasers.....	3,300,000 00
Expenditures.....	\$1,708,443 24

P.C. 10/93 dated January 7, 1944, authorized the Special Products Board to contract for a quantity of dehydrated products for resale to the British Ministry of Food and other purchasers. It is anticipated that the full cost of dehydrated products together with freight, storage and other charges will be recovered in full.

Receipts from sales amounting to \$1,212,135.61 appear under Special Receipts, Previous Years' War Expenditures.

Allotment: To increase income of farmers in the Spring Wheat Area of Western Canada	20,000 00
Expenditures.....	\$ 18,849 89

In view of the prospective inadequacy of returns from wheat and other grains produced in the spring wheat area of Western Canada in the crop year 1941, the Prairie Farm Income Plan was put into effect to augment the income of farmers by approximately \$20,000,000.

Regulations governing the distribution of these funds were established by P.C. 8126 dated October 22, 1941, wherein provision was made for the payment of seventy-five cents per acre on one-half of the cultivated acreage of each farm with a maximum payment of \$150 per farm, the crop yield having no bearing on the award.

Expenditures for the year covered outstanding claims relating to the 1941 crop year and were distributed by provinces as follows:—

	No. of Claims	Amount
Manitoba	7	758 48
Alberta	75	7,650 15
Saskatchewan	101	10,441 26
	<u>183</u>	<u>\$ 18,849 89</u>

The regulations further provide that the administrative work in connection with this plan be carried out by the organization established for Prairie Farm Assistance and Wheat Acreage Reduction and that all administrative expenses be paid out of moneys provided for one or both of these activities.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44.....	118,249 49
Previous years—Collectable	103,366 03
—Uncollectable	62,577 27
Total	<u>\$ 284,192 79</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Charlottetown Fruit Inspector's Office, defalcations, \$3,787.44; Eastern Canada Potato Marketing Board, \$11,500; Saskatchewan Registered Seed Growers Limited, \$12,513.89.

OPEN ACCOUNTS

[3] Loans and Advances

To United Kingdom and Other Govern- ments—	Apr. 1, 1943 Dr. Balance	Receipts	Disbursements	Mar. 31, 1944 Dr. Balance
United Kingdom:				
Meat Account	1,464,415 75	164,893,725 74	175,024,054 96	11,594,744 97
Cheese Account	2,613,231 92	27,124,536 94	26,089,142 09	1,577,837 07
Concentrated Milk Account	122,448 88	1,959,948 73	1,837,499 75	(Cr.) 10
Special Products—Eggs	2,583,804 95	15,128,320 05	19,277,268 14	6,732,753 04
Special Products—				
Fruits and Vegetables	(Cr.) 28,907 83	4,076,942 71	4,200,435 52	94,584 98
Special Products—Flax		2,263,083 10	2,263,083 10	
Special Products—Seed		502,268 78	501,213 12	(Cr.) 1,055 66
	<u>\$ 6,754,993 67</u>	<u>\$215,948,826 05</u>	<u>\$229,192,696 68</u>	<u>\$ 19,998,864 30</u>

The above accounts record the financial transactions having to do with the acquisition of agricultural products for the British Ministry of Food (with the exception of Special Products—Flax, in the transactions of which there are purchases of \$319,461.64 and \$29,004.91 for the United States and Egypt respectively). The balances shown in these accounts represent the amounts due from the Ministry at the close of the fiscal year and are authorized under Section 3 of the War Appropriation Act, 1943.

[9] Floating Debt

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Outstanding Cheques and Warrants—</i>				
A Drought Area—Cattle Market Service—Out- standing Warrants	63 71		39 30	24 41
B Wheat Acreage Reduction Payment—Out- standing Warrants—1941-42	12,130 55		7,569 68	4,560 87
C Wheat Acreage Reduction Payment—Out- standing Warrants—1942-43	213,824 06	40 00	209,058 14	4,805 92
D Wheat Acreage Reduction Payment—Out- standing Warrants—1943-44		4,503 10		4,503 10
	<u>\$ 226,018 32</u>	<u>\$ 4,543 10</u>	<u>\$ 216,667 12</u>	<u>\$ 13,894 30</u>

A A policy was adopted in 1937 for the removal of cattle from the drought areas of Western Canada, due to a feed shortage. Payments to farmers were made by warrant. At the termination of the scheme, the value of the outstanding warrants was charged against the appropriation provided for relief purposes and credited to this account to provide for their subsequent redemption.

B C D Funds are provided by Parliament annually for payments to Western farmers under the Wheat Acreage Reduction Program. Payment is made by warrant and, at the close of each fiscal year, the value of the outstanding warrants is charged against the appropriation and credited to these accounts to provide for their subsequent redemption.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Farnham House Laboratory	13,976 47	35,898 65	31,093 54	18,781 58
B Contractors' Securities—Cash—Agriculture....		7,537 50	7,537 50	
C Prairie Farm Emergency Fund		6,171,650 79	6,171,650 79	
	<u>\$ 13,976 47</u>	<u>\$6,215,086 94</u>	<u>\$6,210,281 83</u>	<u>\$ 18,781 58</u>

A This account is for the purpose of recording the transactions of the Superintendent of Farnham House Laboratory (a scientific institution with headquarters in England), who was transferred to Canada for the duration of the war to continue his work on the biological control of harmful insects.

The organization is supported by annual contributions from several Empire countries, including Canada (see Vote 4), and from this fund expenses are met.

B Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, there were no bonds held in respect of this Department.

C The Prairie Farm Assistance Act, c. 50, 1939, provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit in a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area and are payable from this fund; if, at any time, the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit. An amount of \$2,577,647.17 was transferred this year, see page A-31.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Income Tax Deductions				
Suspense—Agriculture	4,490 18	129,839 50	110,159 20	24,170 48
B War Savings Certificates—				
Instalment purchases—Agriculture	1,972 00	17,248 80	16,422 30	2,798 50
	<u>\$ 6,462 18</u>	<u>\$ 147,088 30</u>	<u>\$ 126,581 50</u>	<u>\$ 26,968 98</u>

A Receipts consist of deductions from salaries or wages of employees not paid by Central Pay Office; disbursements are payments to the Department of National Revenue.

B Receipts consist of deductions from salaries or wages of employees not paid by Central Pay Office; disbursements are payments to the Bank of Canada as subscriptions are fully paid. The above balance represents the incomplete subscriptions at the close of 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Unclaimed Cheques—Agriculture	7,102 01	364 52	3 05	7,463 48
B British Ministry of Food—Agriculture....		22,436 35		22,436 35
C Mutual Aid—Agriculture		163,759,500 00	163,759,500 00	
	<u>\$ 7,102 01</u>	<u>\$163,782,300 87</u>	<u>\$163,759,503 05</u>	<u>\$ 29,899 83</u>

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to date of issue are credited to this account. The above balance represents the liability of this department at the close of 1943-44.

B A shipment of Australian butter en route to the British Ministry of Food was landed at Halifax, Nova Scotia, and is being sold by the Dairy Products Board to the British West Indies as export quotas permit. This amount covers receipts from sales. When the transaction is complete, the amount collected, less expenses, will be refunded to the Ministry of Food.

C Under authority of Section 4 (1) of The War Appropriation (United Nations Mutual Aid) Act, c. 17, 1943, funds were made available to the Department as from July 1, 1943, by the Canadian Mutual Aid Board to cover expenditures incurred in supplying meat, cheese, eggs, dehydrated vegetables, fruit and seeds to the United Nations (other than Canada). Of advances totalling \$163,759,500, an amount of \$157,111,385.48, consisting of \$116,783,440.08 from Mutual Aid funds and \$40,327,945.40 cash provided by the United Kingdom, was expended for this purpose and the balance refunded to the Board at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.

1943-44

PUBLIC ACCOUNTS

PART II

AA

AUDITOR GENERAL'S OFFICE

Details of

REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	347,589 21	Ordinary	25 00
War	195,694 64	Special Receipts	5,344 61
	<u>\$ 543,283 85</u>		<u>\$ 5,369 61</u>

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Proceeds from Sales		182 23
B Service and Service Fees	25 00	
Special Receipts—		
C Refunds of Previous Year's War Expenditures	5,344 61	38,627 99
Total	<u>\$ 5,369 61</u>	<u>\$ 38,810 22</u>

Details

Ordinary Revenue—	
B Services and Service Fees:	
Audit Fees	25 00
Canadian Engineering Standards Association	
Special Receipts—	
C Refunds of Previous Year's War Expenditures:	
Audit Fees	5,344 61
Services rendered in 1942-43 as follows: Commodity Prices Stabilization Corporation, Ltd., \$2,000; Foreign Exchange Control Board, \$486.51; Sorel Industries, Ltd., \$2,858.10.	
Total	<u>\$ 5,369 61</u>

Certified correct.

WATSON SELLAR,
Auditor General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	367,233 00	332,589 21	511,194 00	426,506 00
Continuing Statutory Provisions	15,000 00	15,000 00	15,000 00	15,000 00
	382,233 00	347,589 21	526,194 00	441,506 00
Allotted from the War Appropriation	292,615 00	195,694 64	291,025 00	223,467 28
Total	\$ 674,848 00	\$ 543,283 85	\$ 817,219 00	\$ 664,973 28

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
AA-3	Stat.	Salary of the Auditor General—Consolidated Revenue and Audit Act, c. 27, 1931.....	15,000 00	15,000 00	
AA-3	33	Salaries and Expenses of Office.....	367,233 00	332,589 21	34,643 79
		Total Ordinary.....	382,233 00	347,589 21	34,643 79
		Total War (Details on page AA-4)....	292,615 00	195,694 64	96,920 36
		Grand Total.....	\$ 674,848 00	\$ 543,283 85	\$ 131,564 15

Salary of the Auditor General, Watson Sellar—Consolidated Revenue and Audit Act, c. 27, 1931 \$ 15,000 00

Vote 33 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
A Salaries	331,672 00	320,772 00	290,918 52
B Cost of Living Bonus and Other Pay-list Items.....	18,561 00	29,461 00	28,245 56
C Printing and Stationery	6,000 00	6,000 00	4,394 55
D Travelling Expenses	10,000 00	10,000 00	8,419 12
E Sundries	1,000 00	1,000 00	611 46
	\$ 367,233 00	\$ 367,233 00	\$ 332,589 21

As of March 31, 1944, there were 151 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Sellar, Watson	(Listed above)	\$ 509 48†	Cassidy, R. J.	3,240 00	
Auditor General			Chapman, S. E.	3,000 00	
Glass, R. S.	\$ 6,000 00		*Clements, M.	2,520 00	1,325 93
Asst. Auditor General			Conley, N. H.	3,720 00	
*Adamson, A. O.	4,260 00		*Crowder, E. S.	3,360 00	
Bachand, P.	2,760 00	1,246 81†	Crowley, H. G.	3,240 00	
Balls, H. R.	3,240 00		*Douglas, C. H.	4,320 00	
*Black, J. F.	2,520 00	843 98†	Ferguson, T. B.	2,520 00	
*Casselmann, W. H.	4,320 00		*Fortune, G. O.	3,240 00	329 24†

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Hamlyn, R. G.	4,260 00		O'Loane, W. R.	3,240 00	
*Hopkinson, J.	5,400 00	536 56†	Parkinson, T.	3,120 00	
*Howard, W. V.	3,360 00		Patterson, G. W.	2,520 00	
*Illsey, T. H.	2,520 00		Peaker, W. O. M.	2,880 00	
*Johnstone, J. A.	3,000 00		*Powers, A. D. J.	3,000 00	
Kent, L.	3,720 00	901 36†	Price, C. M.	2,520 00	
Ker, G. W.	2,520 00		*Price, F. L.	3,720 00	943 29†
Kettles, C. (Apr. 26)	2,520 00		*Rettie, S.	4,320 00	
Kidd, J. A.	3,240 00	408 23†	*Richard, L.	3,120 00	
*King, B. R.	4,080 00		Rodriguez, E.	3,720 00	
*Long, G. R.	2,520 00	403 37†	Ross, J. S.	3,240 00	1,438 85†
Lumsden, J. G.	2,760 00		Seddon, F. L.	3,000 00	
MacLean, N. R.	3,240 00		Simpson, W.	2,520 00	
McLachlin, R. A.	3,000 00		Smith, D. A.	2,520 00	
*Miller, B. A.	3,240 00		Somerville, R. S.	3,240 00	756 77
Moissan, L. H.	2,520 00		*Stevenson, M. I.	3,720 00	1,376 58†
Muirhead, L. T.	2,520 00		Stokes, A. B.	3,240 00	
Nash, J. J.	3,240 00				

* Received additional compensation—see following list.

† Including travelling expenses paid from War Allotment.

The following employees whose salary rates were under \$2,400 on that date received travelling expenses in excess of \$300: G. Henry, \$446.65; A. G. Hobart, \$371; W. P. Reynolds, \$553.24; F. Samson, \$1,094.55.

As of March 31, 1944, there were 33 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): A. O. Adamson, \$360; J. F. Black, \$280; W. H. Casselman, \$300; M. Clements, \$720; E. S. Crowder, \$360; C. H. Douglas, \$300; G. O. Fortune, \$360; R. G. Hamlyn, \$360; J. Hopkinson, \$600; W. V. Howard, \$360; T. H. Illsey, \$720; J. A. Johnstone, \$240; B. R. King, \$540; G. R. Long, \$480; B. A. Millar, \$360; A. D. J. Powers, \$240; F. L. Price, \$900; S. Rettie, \$300; L. Richard, \$480; M. I. Stevenson, \$900.

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Year's War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
AA-4 Audit of War Expenditures.....	\$ 292,615 00	\$ 195,694 64	\$ 5,344 61	\$ 560,384 08

Allotment: Audit of War Expenditure.....	292,615 00
Expenditures.....	\$ 195,694 64

Expenditures were distributed as follows: salaries, \$119,142.47; cost of living bonus, \$15,861.90; unemployment insurance, \$1,099.12; stationery and equipment, \$1,818.51; travelling expenses, \$47,557.78; sundries, \$10,214.86.

As of March 31, 1944, there were 119 employees paid from this account including 8 employees at the overseas office. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees where the amount was in excess of \$300 are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beattie, F. J.	\$ 2,400 00		Lancaster, J. S.	2,400 00	
Bell, J. A. (Dec. 9)	3,240 00		Lewis, F.	2,400 00	
Brownlee, T.	2,500 00	\$ 2,486 06	Lindsay, L. D.	2,400 00	
Carrothers, E. A.	2,700 00	385 15	Linnell, J. E. (weekly)....	£ 15	
Cairns, H. (Jan. 24)	2,400 00		*McDonald, A. J.	\$ 2,400 00	
Chalu, S. A.	2,520 00		Magee, R.	2,520 00	1,630 18
Clark, H. S.	3,240 00		Palmer, S. W. C. (Sept. 1)	3,000 00	
Collins, E. C.	3,450 00	379 22	Peck, W. R.	3,240 00	2,307 97
Collins, J. H.	3,600 00		Peebles, J. W.	2,800 00	1,591 99
Colson, E. M.	2,700 00	444 11	Power, W. H. (May 16) ..	2,400 00	
Cooper, G. A.	2,400 00		Rogers, P. C. (Aug. 23) ..	2,580 00	
Davidson, E. H. J.	2,520 00		Ross, G. M. (June 10)	3,600 00	
(Nov. 9)			Ross, T. M.	3,300 00	
Ferguson, I. O.	2,400 00		Smart, G. C.	2,700 00	
Gollop, R. H.	2,400 00	444 30	Steele, J. V. (Aug. 26)	3,240 00	
Glass, R. W.	2,400 00	1,112 83	Stevens, S.	2,400 00	
Haberer, E.	2,400 00		Terry, G. H.	2,400 00	
Hardwick, R. H.	3,600 00		Wass, P. M.	2,400 00	2,372 05
Harris, A.	2,400 00		Wilkins, D. R.	2,600 00	2,128 13
Johnston, W. A.	2,400 00	738 19	Wilson, O. E.	2,700 00	1,415 48
Kilgour, A. M.	2,700 00	1,080 77	Wodehouse, M. E.	2,500 00	

* A. J. McDonald was receiving a war duties supplement at an annual rate of \$180.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: C. E. Cheney, \$2,459.06; E. L. Gibson, \$1,021.41; H. R. Hutchinson, \$442.42; H. L. Ireland, \$1,566.86; H. Paradis, \$2,203.91; F. J. Pougnet, \$371.71; J. G. E. Sawyer, \$1,292.07; A. J. Scantland, \$1,354.96; R. E. Theriault, \$592.99; W. A. Wanzell, \$479.41.

Travelling expenses in the overseas office amounted to \$3,066.77.

1943-44

PUBLIC ACCOUNTS

PART II

B

CHIEF ELECTORAL OFFICER

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CHIEF ELECTORAL OFFICER

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 88,127 73	Ordinary	\$ 1,011 15

Receipts and Disbursements—Open Accounts

[13] Sundry Suspense Accounts	nil
-------------------------------------	-----

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page B-4.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Proceeds from sales	11 15	2 11
B Miscellaneous	1,000 00	1,000 00
	<u>\$ 1,011 15</u>	<u>\$ 1,002 11</u>

Details

Ordinary Revenue—	
A Proceeds from sales:	
Sale of pamphlets	11 15
B Miscellaneous:	
Forfeiture of elections candidates' deposits in 1943 By-Elections: Cartier, \$200; Humboldt, \$200; Selkirk, \$400; Stanstead, \$200	1,000 00
	<u>\$ 1,011 15</u>

Certified correct.

JULES CASTONGUAY,
Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	16,692 00	16,232 34	16,692 00	13,482 27
Continuing Statutory Provisions	71,895 39	71,895 39	1,433,874 90	1,433,874 90
Total	<u>\$ 88,587 39</u>	<u>\$ 88,127 73</u>	<u>\$1,450,566 90</u>	<u>\$1,447,357 17</u>

CHIEF ELECTORAL OFFICER

B—3

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
B-3	Stat.	Salary of Chief Electoral Officer, Dominion Elections Act, c. 46, 1938.....	7,999 92	7,999 92	
B-3	Stat.	Expenses of Elections, Dominion Elections Act, c. 46, 1938.....	49,050 41	49,050 41	
B-3	Stat.	Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938.....	14,472 10	14,472 10	
B-3	34	Salaries and Expenses of Office.....	16,692 00	16,232 34	459 66
B-4	Stat.	Dominion Plebiscite Act, c. 1, 1942.....	372 96	372 96	
Total Ordinary.....			\$88,587 39	\$88,127 73	\$459 66

Salary of Chief Electoral Officer, Jules Castonguay—Dominion Elections Act, c. 46, 1938. . . \$ 7,999 92

Expenses of Elections—Dominion Elections Act, c. 46, 1938. \$ 49,050 41

The Dominion Elections Act, c. 46, 1938, Section 60 (3) provides that the fees, costs, allowances and expenses to be paid and allowed to returning officers and other persons employed at or with respect to elections, in accordance with the tariff approved by the Governor in Council, shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. Section 61 (1) of the same act provides that the Auditor General shall tax and pay all election expense accounts.

The expenditures made under the above section of the act were as follows:

(a) Payments on account of General Election, 1940.....	388 54
(b) Payments on account of By-Elections, 1940 (Carleton).....	173 88
(c) Payments on account of By-Election, 1942 (Charlevoix-Saguenay).....	108 00
(d) Payments on account of By-Elections, 1943: Cartier, \$23,222.37; Humboldt, \$8,018.57; Selkirk, \$11,338.02; Stanstead, \$5,801.03.....	48,379 99
	<u>\$ 49,050 41</u>

Expenses of Elections—Printing and Material, Dominion Elections Act, c. 46, 1938. . . . \$ 14,472 10

The Dominion Elections Act, c. 46, 1938, Section 60 (7), provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid from the Consolidated Revenue Fund. All payments were made to the King's Printer.

Vote 34 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
A Salaries	14,055 00	14,235 00	14,235 00
B Cost of Living Bonus and Other Pay-list Items.....	665 00	1,368 00	1,367 91
C Printing and Stationery.....	750 00	350 00	170 38
D Travelling Expenses	300 00	92 00	48 00
E Sundries	922 00	647 00	411 05
	<u>\$ 16,692 00</u>	<u>\$ 16,692 00</u>	<u>\$ 16,232 34</u>

As of March 31, 1944, there were 8 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: Donald Stewart, Assistant Chief Electoral Officer, \$3,720; A. Charlebois, \$2,400.

C All payments made to King's Printer.

PUBLIC ACCOUNTS: PART II

Expenses of Dominion Plebiscite Act, c. 1, 1942.....\$ 372 96

Section 10 of the Dominion Plebiscite Act, c. 1, 1942, provides that the expenses of and incidental to the carrying out of the provisions of the Act shall be paid out of unappropriated moneys in the Consolidated Revenue Fund. In the regulations, as passed by the Governor in Council pursuant to Section 9 of the Act, it is provided that the Auditor General shall tax and pay all plebiscite expense accounts.

Administration expenses during the fiscal year 1943-44 were distributed as follows: salaries, \$45; printing and stationery, \$19.96; sundries, \$308.

WAR

War Allotments and Expenditures

Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
-----------------------	-------------------------	---	----------------------------------

NON-CURRENT

Expenditures in connection with the duties imposed on that office by National Registration.....	\$5,475 00
---	------------

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
Candidates Election Deposits		\$ 2,800 00	\$ 2,800 00	

This account is operated by the Auditor General to record receipts and disbursements of election deposits. Each candidate for election is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown. Forfeited deposits are transferred to Revenue—Miscellaneous.

1943-44

PUBLIC ACCOUNTS

PART II

BB

CIVIL SERVICE COMMISSION

Details of

REVENUES AND EXPENDITURES

CIVIL SERVICE COMMISSION

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[Sb] Consolidated Deficit Account:		[Sb] Consolidated Deficit Account:	
Ordinary	455,917 83	Ordinary	148 51
War	496,333 24	Special Receipts	511 06
	<u>\$ 952,251 07</u>		<u>\$ 659 57</u>

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
A Privileges, Licences and Permits.....	(Dr.) 5 25	(Dr.) 3 75
B Refunds of Expenditures	153 76	1 76
C Miscellaneous		100 00
Total Ordinary	148 51	98 01
Special Receipts—		
D Refunds of Previous Years' War Expenditures.....	511 06	17 19
Grand Total	<u>\$ 659 57</u>	<u>\$ 115 20</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits.....	(Dr.) 5 25
Refunds of examination fees which had been credited in previous years.	
B Refunds of Expenditures.....	153 76
Overpayment of salaries.	
Total Ordinary	148 51
Special Receipts—	
D Refunds of Previous Years' War Expenditures.....	511 06
Overpayment of salaries, cost of living bonus, etc., \$237.36; unused portions of railway tickets, \$126.51; minimum railway fares recovered from employees struck off strength before completing six months' continuous service, in accordance with Treasury Board Minute, T.227595 B. of July 17, 1942, \$147.19.	
Grand Total	<u>\$ 659 57</u>

Certified Correct.

C. H. BLAND,
Chairman,
Civil Service Commission

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	458,404 00	436,917 87	439,655 00	406,987 41
Continuing Statutory Provisions.....	18,999 96	18,999 96	19,749 96	19,749 96
	477,403 96	455,917 83	459,404 96	426,737 37
Allotted from the War Appropriation.....	503,700 00	496,333 24	458,500 00	446,138 28
Total	<u>\$ 981,103 96</u>	<u>\$ 952,251 07</u>	<u>\$ 917,904 96</u>	<u>\$ 872,875 65</u>

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
BB-3	Stat.	Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S.....	18,999 96	18,999 96	
BB-3	35	Salaries and Contingencies of the Commission..	458,404 00	436,917 87	21,486 13
		Total Ordinary.....	477,403 96	455,917 83	21,486 13
		Total War (Details on page BB-4)...	503,700 00	496,333 24	7,366 76
		Grand Total.....	<u>\$ 981,103 96</u>	<u>\$ 952,251 07</u>	<u>\$ 28,852 89</u>

Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S..... \$ 18,999 96

Members of the Commission were paid at the following annual salary rates: C. H. Bland, \$7,000; J. H. Stitt, \$6,000; A. Thivierge, \$6,000.

Vote 35 Salaries and Contingencies of the Commission

	Estimates	Allotments	Expenditures
A Salaries	357,360 00	352,560 00	343,196 83
B Cost of Living Bonus and Other Pay-list Items.....	36,044 00	50,844 00	48,825 60
C Cost of holding examinations.....	20,000 00	10,500 00	3,692 35
D Printing and Stationery	25,000 00	15,500 00	14,114 80
E Sundries	20,000 00	29,000 00	27,088 29
	<u>\$ 458,404 00</u>	<u>\$ 458,404 00</u>	<u>\$ 436,917 87</u>

As of March 31, 1944, there were 227 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Ashton, F. G.....	\$ 2,400 00		*McCann, G.	2,520 00	
*Boutin, N. R.....	4,020 00	\$ 525 64	*McNaughton, H. R.....	3,720 00	†
Brown, G. A.....	3,000 00		*Medland, C. R.....	3,840 00	460 04
Bruce, C. G.....	2,520 00		Moffit, L. W.....	3,480 00	1,377 73
Cole, W. B.....	3,720 00		Morgan, R.....	4,020 00	†
*Daley, S. J.....	4,020 00		*Munro, M. A.....	2,760 00	
Dumont, M. L.....	2,400 00		*Murray, J. A.....	2,520 00	†
*Farry, A.	2,400 00		*Nelson, S. G.....	4,920 00	369 02
Garrett, C. E. C.....	4,020 00		Parent, L. A.....	2,520 00	
Gauthier, G. E.....	2,640 00		*Patterson, R. M.	2,400 00	
*Gosselin, R.....	3,660 00		*Powers, P. R.....	3,000 00	
Grant, W. M.....	2,520 00	735 64	Putman, C. V.....	4,680 00	
*Guthrie, M. C.....	3,000 00	†	*Reid, J. G.....	3,000 00	
*Hemsley, S. D.....	3,120 00		*Saunders, E. E.....	4,200 00	
*Holmes, C. P. H.....	2,400 00		*Sibley, E. W.....	2,400 00	
*Hughes, W. M.....	2,400 00		Siddall, J. J. M.....	2,640 00	
Inglis, E. L.....	2,400 00		*Thompson, N. A.....	2,820 00	
*Jackson, G. T.....	4,320 00	428 66	*Treble, H. E.....	2,880 00	
*Lefebvre, J. A. O.....	3,360 00	1,501 30	*Walker, R. M.....	3,000 00	
*Leger, R. W.....	2,640 00		Walters, P. W.....	3,120 00	
*Lochnan, C. J.....	2,520 00	†	*Watters, D. M.....	2,640 00	†

* Received additional compensation—see following list.

† For travelling expenses see War Allotment.

A. of March 31, 1944, there were 55 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): F. G. Ashton, \$120; N. R. Boutin, \$480; S. J. Daley, \$240; A. Farry, \$120; R. Gosselin, \$240; M. C. Guthrie, \$360; S. D. Hemsley, \$600; C. P. H. Holmes, \$300; W. M. Hughes, \$120; G. T. Jackson, \$720; J. A. O. Lefebvre, \$360; R. W. Leger, \$360; C. J. Lochnan, \$480 (Jan. 1); G. McCann, \$180; H. R. McNaughton, \$600; C. R. Medland, \$120; M. A. Munro, \$120; J. A. Murray, \$480; S. G. Nelson, \$840; R. M. Patterson, \$120; P. R. Powers, \$120; J. G. Reid, \$120; E. E. Saunders, \$240; E. W. Sibley, \$120; N. A. Thompson, \$300; H. E. Treble, \$120; R. M. Walker, \$240; D. M. Watters, \$360.

C. Fees of presiding and assisting examiners at \$10 and \$5 per day, respectively, were \$2,808; fees for marking papers, \$210.26; rental of examination halls, janitor service, etc., \$674.09.

D. Supplied by the King's Printer. Official publications cost \$165.10; printing, \$7,523.63 and stationery, \$6,126.07.

E. Travelling expenses amounted to \$10,296.35. The following employees, whose salary rates were under \$2,400 on March 31, 1944, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: E. D. Alexander, \$309.70; J. T. J. Lafortune, \$315.48; P. O'Keefe, \$580.94.

Other expenses were: advertising, \$13,096.05; telephone and telegraph messages, \$2,727.88; transportation of supplies, \$383.83; and miscellaneous expenses, \$584.18.

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
BB-5 Supply of Personnel for War Services..	490,700 00	487,368 28	237 36	1,270,507 20
BB-5 Payment of Minimum Rate Railway Fare in excess of \$10.00 to steno- graphers and typists, assigned to positions in Ottawa, from outside points, P.C.113/5687 of July 2, 1942, as amended.....	13,000 00	8,964 96	273 70	21,864 96
	\$503,700 00	\$496,333 24	\$511 06	\$1,292,372 16

Allotment: Supply of Personnel for War Services.....	490,700 00
Expenditures.....	\$ 487,368 28

A classification of expenditures follows:

A Salaries	357,363 16
B Cost of Living Bonus and Other Pay-list Items.....	60,194 16
C Cost of holding examinations.....	6,580 33
D Printing and Stationery.....	9,933 46
E Sundries	53,297 17

\$ 487,368 28

As of March 31, 1944, there were 368 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): *E. D. Alexander, \$2,520; *H. N. Arnold, \$2,520; J. R. A. Baril, \$3,120; R. D. Boyd, \$2,520; H. H. Field, \$3,120; R. F. Godfrey, \$2,400; E. N. Grantham, \$3,120; S. M. Harris, \$2,760; R. K. Moore, \$2,520 (Aug. 30); H. V. Orr, \$2,520; W. E. Perry, \$2,520; B. H. Peterson, \$3,000; L. N. Richard, \$2,400; *J. C. Rutledge, \$2,520 (Sept. 1); K. R. J. Scobie, \$2,520; *E. E. Spencer, \$3,120.

* Received additional compensation—see following list.

As of March 31, 1944, there were 11 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): E. D. Alexander, \$480; H. N. Arnold, \$480; J. C. Rutledge, \$480 (Sept. 1); E. E. Spencer, \$1,000.

C Fees of presiding and assisting examiners at \$10 and \$5 per day, respectively, were \$3,562; fees for marking papers, \$1,695.43; rental of examination halls, janitor service, etc., \$1,322.90.

D Supplied by the King's Printer. Official publications cost \$1.85; printing, \$4,628.09 and stationery, \$5,303.52.

E Of the travelling expenses, which amounted to \$30,658.57, the following employees received over \$300: E. D. Alexander, \$354.50 (See also Vote 35); T. H. Andre, \$2,264.98; H. N. Arnold, \$465.20; J. R. A. Baril, \$2,165.90; T. E. Bennett, \$1,351.36; R. D. Boyd, \$900.32; E. N. Grantham, \$4,510.35; M. C. Guthrie, \$575.68; C. W. Laidlaw, \$494.73; R. C. Larose, \$480.42; J. A. O. Lefebvre, \$754.36 (See also Vote 35); C. J. Lochnan, \$367.77; H. R. McNaughton, \$573.46; J. R. Meredith, \$2,840.73; R. Morgan, \$481.72; J. A. Murray, \$601.07; J. O. C. H. Poirier, \$809.12; J. W. Smith, \$469.28; E. E. Spencer, \$1,201.34; D. M. Watters, \$1,282.75.

Other expenses were: advertising, \$13,017.86; telegraph and telephone messages, \$3,936.77; transportation of supplies, \$557.06; and miscellaneous expenses, \$5,126.91.

Allotment: Payment of Minimum Rate Railway Fare in excess of \$10.00 to stenographers and typists, assigned to positions in Ottawa, from outside points, P.C. 113/5687 of July 2, 1942, as amended.....	13,000 00
Expenditures.....	\$ 8,964 96

1943-44

PUBLIC ACCOUNTS

PART II

C

DEPARTMENT OF EXTERNAL AFFAIRS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	1,531,723 29	Ordinary	132,179 55
War	639,808 62	Special Receipts	79,787 17
		Other Credits	25,000 00
	<u>\$2,171,531 91</u>		<u>\$ 236,966 72</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts (Dr.)	865 29
[13] Sundry Suspense Accounts....(Dr.)	24,751 63
	<u>(Dr.)\$ 25,616 92</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page C—14.

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
A Privileges, Licences and Permits.....	118,209 39	346,971 16
B Proceeds from Sales.....	818 97	
C Services and Service Fees.....	2,561 45	2,215 00
D Premium, Discount and Exchange.....	275 50	
E Refunds of Expenditures.....	10,296 45	2,975 52
F Miscellaneous	17 79	
Total Ordinary	<u>132,179 55</u>	<u>352,161 68</u>
Special Receipts—		
G Refunds of Previous Years' War Expenditures.....	79,787 17	7,254 70
H Other Credits	<u>25,000 00</u>	
Grand Total	<u>\$ 236,966 72</u>	<u>\$ 359,416 38</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Passport Fees: Ottawa, \$121,601.65; Washington, \$1,417.10; New York, \$1,010.90; Rio de Janeiro, \$55; Buenos Aires, \$32; Chile, \$30; Greenland, \$4; Chungking, \$83.38; total, \$124,234.03, less refunds, \$6,585.14.....	117,648 89
Visa Fees: Ottawa, \$124; Rio de Janeiro, \$22; Buenos Aires, \$56; Chile, \$10.....	212 00
Rent for apartment over the High Commissioner's Office, St. John's, Nfld.....	348 50

B Proceeds from Sales: Sundry..... 818 97

C Services and Service Fees: Refund of fees paid to F. Hudd for representation on the Imperial Communications Advisory Committee, \$2,215; Consul and Service fees, \$346.45..... 2,561 45

D Premium, Discount and Exchange..... 275 50

E Refunds of Expenditures: Offices Abroad, \$9,701.77; travel advance, Rt. Hon. W. L. Mackenzie King, \$586.61; sundry, \$8.07..... 10,296 45

F Miscellaneous 17 79

Total Ordinary 132,179 55

Special Receipts—

G Refunds of Previous Years' War Expenditures: Department of National Defence—Army Services, re International Red Cross, \$3,874.38, Naval Services, re pilotage fees, \$9.80; travel advance, Rt. Hon. W. L. Mackenzie King, \$157.41; United Kingdom Government, expenses for repatriation of crews of *Pasteur* and *St. Malo*, \$45,738.62; balance of payment by the Legation of the U.S.S.R. on the Booth property, \$30,000; sundry, \$6.96..... 79,787 17

H Other Credits: balance of award *I'm Alone* case transferred from Sundry Suspense Account... 25,000 00

Grand Total \$ 236,966 72

Certified correct.

N. A. ROBERTSON,
Under-Secretary of State for External Affairs.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	1,732,113 45	1,493,935 84	1,247,225 00	1,055,546 65
Continuing Statutory Provisions.....	37,592 20	37,592 20	37,831 45	37,831 45
Transferred from Annual Appropriations of the Department of Finance.....	195 25	195 25	560 77	560 77
	1,769,900 90	1,531,723 29	1,285,617 22	1,093,938 87
Allotted from the War Appropriation.....	681,126 32	639,808 62	579,906 90	453,966 61
Total	\$2,451,027 22	\$2,171,531 91	\$1,865,524 12	\$1,547,905 48

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
C-4	36	Departmental Administration.....	252,525 00	236,531 20	15,993 80
C-5	37)	Representation Abroad—including salaries of			
	457)	High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments.....	1,103,490 00	927,415 92	176,074 08
C-7	38	To provide for hospitality in connection with visitors from abroad.....	15,000 00	12,810 41	2,189 59
C-8	39	Expenses in connection with the negotiation of treaties.....	5,000 00	394.32	4,605 68
C-8	40	Grant to the League of Nations Society in Canada.....	3,000 00	3,000 00	
C-8	41)	Grant to the International Red Cross Committee.....	40,000 00	40,000 00	
	458)				
C-8	459	To provide for refund of the contributions to the Superannuation Fund of Doris Fowler (now Mrs. Landerkin), whose acceptance of a temporary assignment in another Department of the Public Service was ruled to be termination of her permanent status.....	509 45	509 45	
C-8	42	Amount required to meet loss on exchange....	175,000 00	136,905 07	38,094 93
CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS					
C-8	43	Expenses of League of Nations for 1943, including Secretariat, International Labour Organization and Permanent Court of International Justice.....	125,700 00	125,677 38	22 62
C-8	44	Portion of expenditure of Imperial Economic Committee.....	1,575 00	1,573.44	1 56
C-9	45)	Portion of expenses of International Wheat			
	460)	Council.....	4,525 00	3,330 00	1,195 00
C-9	420	Portion of expenses of the Intergovernmental Committee on Refugees.....	5,789 00	5,788 65	0 35
PENSIONS AND OTHER BENEFITS					
C-9	Stat.	Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938.....	4,999 92	4,999 92	
INTERNATIONAL JOINT COMMISSION					
C-9	Stat.	Salaries and expenses of Commission, c. 28, 1911	32,592 28	32,592 28	
GENERAL					
C-9		Transfer from Vote 67 Unforeseen Expenses (Department of Finance).....	195 25	195 25	
		Total Ordinary.....	1,769,900 90	1,531,723 29	238,177 61
		Total War (Details on page C-10)....	681,126.32	639,808 62	41,317 70
		Grand Total.....	\$2,451,027 22	\$2,171,531 91	\$279,495 31

Vote 36—Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	169,965 00	167,665 00	161,279 42
B Cost of Living Bonus.....	6,850 00	7,150 00	7,124 10
C Printing and Stationery.....	10,500 00	10,500 00	10,134 12
D Sundries	28,100 00	30,100 00	30,051 61
	215,415 00	215,415 00	208,589 25
Passport Office			
E Salaries	23,925 00	23,925 00	19,646 83
F Cost of Living Bonus.....	2,685 00	2,685 00	2,298 30
G Printing and Stationery.....	10,000 00	10,000 00	5,906 82
H Sundries	500 00	500 00	90 00
	37,110 00	37,110 00	27,541 95
	\$ 252,525 00	\$ 252,525 00	\$ 236,531 20

A B As of March 31, 1944, there were 67 employees paid from these allotments. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: N. A. Robertson, Under-Secretary of State for External Affairs, \$10,000; L. Beaudry, \$6,960; P. A. Beaulieu, \$2,640; J. F. Boyce, \$3,720; *J. A. Chapdelaine, \$3,300; H. F. Feaver, \$3,420; J. A. Gibson, \$3,300; *A. L. Hall, \$2,400; G. Ignatieff, \$3,300; H. L. Keenleyside, \$6,000; G. H. Kilborn, \$2,520; J. A. Leblanc, \$3,000; J. S. McDonald, \$6,000; E. D. McGreer, \$4,940; M. McKenzie, \$2,400; *W. H. Measures, \$3,540; A. R. Menzies, \$2,520; *E. H. Norman, \$3,300; J. E. Read, \$6,960; P. E. Renaud, \$4,580; A. Rive, \$4,580; R. A. G. Robertson, \$2,520; T. A. Stone, \$4,400; *J. R. M. Walker, \$3,000; H. H. Wrong, \$6,960.

* Received additional compensation—see following list.

As of March 31, 1944, there were 8 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. A. Chapdelaine, \$400; A. L. Hall, \$360; W. H. Measures, \$360; E. H. Norman, \$760; J. R. M. Walker, \$360.

D Includes expenditures for newspapers and publications, \$1,724.57; postage, \$2,298.37; telegrams, cables and telephones, \$18,572.56; taxis, cartage, express and freight, \$845.93.

Travelling expenses in excess of \$300 were paid to the following employee: H. L. Keenleyside, \$499. The following persons, whose salaries were paid from other accounts as shown, received travelling expenses in excess of \$300: R. M. Macdonnell, Vote No. 38, \$1,983.06; Paul Reading, Privy Council—Wartime Information Board, \$482.88; C. F. Wilson, Department of Agriculture, \$512.27.

E F As of March 31, 1944, there were 12 employees paid from these allotments. The following were receiving salaries at an annual rate of \$2,400, or over, exclusive of cost of living bonus, on that date: J. J. Connolly, \$3,000; A. L. Cooper, \$2,400.

Vote 37 (and Vote 457, Supplementary Estimates) Representation Abroad—including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
<i>Commonwealth—</i>			
A United Kingdom	173,000 00	173,000 00	167,554 39
B Australia	38,350 00	43,350 00	38,543 14
C New Zealand	23,000 00	23,000 00	20,245 19
D South Africa	33,000 00	33,000 00	31,041 13
E Ireland	31,000 00	31,000 00	28,336 38
F Newfoundland	32,520 00	32,520 00	30,027 30
	<u>330,870 00</u>	<u>335,870 00</u>	<u>315,847 53</u>
<i>Foreign Countries—</i>			
G United States	120,000 00	120,000 00	117,410 42
H Argentina	55,900 00	55,900 00	50,592 91
I Brazil	55,760 00	62,760 00	58,732 48
J Chile	51,000 00	65,000 00	59,173 58
K China	108,100 00	132,600 00	117,064 05
L Russia	106,360 00	116,360 00	70,329 13
M Allied Governments in the United Kingdom.....	54,000 00	59,000 00	56,100 48
N Consular Services	7,000 00	7,750 00	7,510 50
O New Offices which may be authorized.....	214,500 00	148,250 00	74,654 84
	<u>772,620 00</u>	<u>767,620 00</u>	<u>611,568 39</u>
	<u><u>\$1,103,490 00</u></u>	<u><u>\$1,103,490 00</u></u>	<u><u>\$ 927,415 92</u></u>

General—Throughout the following comments, allowances are stated at annual rates paid at March 31, 1944, except where otherwise indicated.

A As of March 31, 1944, there were 57 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: Rt. Hon. Vincent Massey, High Commissioner for Canada in the United Kingdom, \$12,000, allowances, \$26,700; A. B. M. Bell, \$2,520, allowance, \$1,125; M. Cudieux, \$2,520, allowance, \$1,125; P. M. Dearnley, \$3,000; G. R. Gorts, \$2,400; G. Ignatieff, \$2,520, allowance, \$1,125; H. W. Kember, \$2,400; E. J. MacLeod, \$3,720; G. L. McLennan, \$3,120; H. R. Patrick, \$3,000; C. S. A. Ritchie, \$4,400, allowance, \$2,025; A. J. Spire, \$2,400; A. Towler, \$2,400. Total salary payments amounted to \$93,123.57 including cost of living bonus on the same basis as bonus paid by the United Kingdom Government. Expenditures for newspapers and publications amounted to \$1,112.22; postage, \$2,868.25; printing and stationery, \$2,159; telegrams, cables and telephones, \$31,509.96. Removal and travel expenses amounted to \$1,526.27, of which \$708.87 was for C. S. A. Ritchie.

B As of March 31, 1944, there were 8 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: Hon. Thomas C. Davis, High Commissioner for Canada in Australia, \$7,500, allowances, \$5,850 and car allowance, \$1,800; A. J. Pick, \$2,640, allowance,

- \$1,305. Expenditures for rent of offices amounted to \$1,623.88; telegrams, cables and telephones, \$3,757.08. Hon. Thomas C. Davis was paid \$1,184.07 for travelling expenses and A. J. Pick, \$631.26 for travelling and removal expenses.
- C As of March 31, 1944, there were 3 employees paid from this allotment. W. A. Riddell, High Commissioner for Canada in New Zealand, was receiving on that date annual salary of \$6,960, allowance, \$1,950 and car allowance, \$1,800. Expenditures for rent of offices amounted to \$1,599.77, and telegrams, cables and telephones, \$1,031.01.
- D As of March 31, 1944, there were 4 employees paid from this allotment. H. Laureys, High Commissioner for Canada in the Union of South Africa, was receiving on that date annual salary of \$7,500, allowance, \$4,950 and car allowance, \$1,800 (paid to March 26, 1944), and a special allowance of \$259 per month while resident in Cape Town. H. Laureys returned to Canada in April, 1944, and was succeeded by C. J. Burchell whose salary and allowances were paid from allotment F. J. C. Macgillivray, Canadian Government Trade Commissioner, Cape Town, South Africa, was appointed Acting Secretary to the office of the High Commissioner in Pretoria, as from July 1, 1943, with an allowance of \$125 per month during the time he occupied the position of Acting High Commissioner. He also received \$880.91 for travelling and actual living expenses while in Pretoria. Travelling and removal expenses were as follows: C. J. Burchell, \$2,718.18; H. Laureys, \$2,634.33; M. Lockhart, \$636.77. Rent of offices amounted to \$2,020.38 and telegrams and telephones to \$1,203.89.
- E As of March 31, 1944, there were 6 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: J. D. Kearney, High Commissioner for Canada in Eire, \$7,500, allowance, \$5,100, car allowance, \$1,800; E. J. Garland, \$3,540, allowance, \$2,205. Expenditures for rent of offices, including fuel and light, amounted to \$2,669.69; telegrams and telephones, \$362.43.
- F As of March 31, 1944, there were 5 employees paid from this allotment. C. J. Burchell, High Commissioner for Canada in Newfoundland, who was paid an annual salary of \$7,500, allowance, \$4,950 and car allowance, \$1,800, was appointed High Commissioner for Canada in Pretoria, South Africa as from April 1, 1944. On his departure from St. John's, he was succeeded by H. L. Keenleyside, Counsellor in the Department of External Affairs, Ottawa, who was appointed Acting High Commissioner at a salary of \$6,000 per annum (paid from Vote 36) allowances, \$4,950 and a car allowance of \$1,800 per annum (from January 26, 1944). James C. Britton, Canadian Government Trade Commissioner in St. John's, Nfld., was temporarily appointed Acting Secretary to this Office with allowances at \$2,655 per annum, from May 23, 1943. Travelling and removal expenses were paid as follows: C. J. Burchell, \$1,343.08; H. L. Keenleyside, \$334.04. Rent of offices, including fuel and light, amounted to \$1,566.99; repairs to residence, \$1,042.73, and telegrams and telephones \$1,035.17.
- G As of March 31, 1944, there were 22 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: Hon. Leighton McCarthy, Ambassador for Canada in the United States, \$10,000, allowance, \$10,450 and car allowance, \$1,900; H. Allard, \$1,400 (allowance paid from Mexico, allotment O); B. Carter, \$2,400, allowance, \$456; M. M. Mahoney, \$6,480, allowance, \$4,085; B. McGregor, \$2,400, allowance, \$399; L. B. Pearson, \$6,240, allowance, \$4,275; E. Reid, \$4,400, allowance, \$3,610; E. B. Rogers, \$3,300, allowance, \$2,612.50; P. Tremblay, \$2,640, allowance, \$2,137.50; M. H. Wershof, \$3,300, allowance, \$2,612.50. Total salaries and allowances amounted to \$95,556.69, including cost of living bonus of \$15 per month paid to clerical staff receiving less than \$2,580. Expenditures for fuel, water and light amounted to \$5,377.78; printing and stationery, \$3,545.46; telegrams and telephones, \$4,376.59; legation maintenance, \$4,516.32; exchange on United States expenditures, \$2,552.17. E. B. Rogers was paid \$503.63 for travel and removal expenses.
- H As of March 31, 1944 there were 6 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: Hon. W. F. A. Turgeon, Envoy Extraordinary and Minister Plenipotentiary for Canada in the Argentine Republic, \$10,000, allowance \$9,500 and car allowance, \$2,850 (temporarily appointed Canadian Ambassador to Mexico from March 20, 1944, see allotment O); K. P. Kirkwood, \$4,580, allowance, \$2,565, also a special allowance of \$2,850 per annum from February 1, 1944, as Charge d'Affaires; G. Sicotte, \$2,520, allowance, \$1,425. Other expenditures were as follows: travelling and removal expenses of Hon. W. F. A. Turgeon and family, \$2,510.39, rent of residence for Minister, \$3,846.15, rent of offices, \$2,043.28; stationery and office furnishings, \$101.63; telegrams, cables and telephones, \$1,898.56.
- I As of March 31, 1944, there were 11 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: J. Desy, Ambassador for Canada in Brazil, \$8,720, allowance \$9,500 and car allowance, \$2,850; R. A. Ford, \$2,640; allowance, \$1,187.50; L. Mayrand, \$3,420, allowance, \$3,515. Special annual allowances, authorized by P.C. 13/748, February 8, 1944, were paid to J. Desy, \$1,000; L. Mayrand, \$500. Other expenditures were as follows: rent of house for Minister, \$1,975.03; rent of offices including fuel and light, \$3,279.59; stationery and office furnishings, \$1,547.59; hotel accommodation for J. Desy on arrival in Rio de Janeiro, \$450 (P.C. 20/8660, November 10, 1943); residence furnishings, \$1,043.38; travel, J. Desy, \$3,084.97 and R. Dumas, \$327.76.
- J As of March 31, 1944, there were 7 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: W. F. Chipman, Envoy Extraordinary and Minister Plenipotentiary for Canada in Chile, \$10,000, allowance, \$9,500, car allowance, \$2,850; Jules Leger, \$2,640.

allowance, \$2,897.50. An amount of \$3,474.39 for travel and removal was paid for the Minister and his family, and \$1,254.95 for hotel accommodation on his arrival in Santiago. Office furnishings amounted to \$2,703.47; residence furnishings, \$3,140.59; office rent, \$1,970.27 and Minister's residence rent, \$9,451.59.

K As of March 31, 1944, there were 9 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in brackets): Major General Victor W. Odlum, Ambassador to China, \$10,000; George S. Patterson, \$6,000; R. E. Collins, \$2,640; L. S. Kilborn, \$6,000 (Aug. 16). Travelling expenses were as follows: R. E. Collins, \$2,127.90; Major General Victor W. Odlum and L. G. Kilborn on trip to Chengtu, \$1,161.20; G. S. Patterson, \$196.06. All outstanding travel advances in 1942-43 have been accounted for. Other expenditures were as follows: residence furnishings, \$6,886.60, purchase of motor car, \$6,562.80, rent of office, residence, room, board and food for Minister and staff, \$15,835.70.

L As of March 31, 1944, there were 10 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: L. D. Wilgress, Ambassador for Canada in the U.S.S.R., \$10,000, allowance, \$9,500 and car allowance, \$2,850; J. A. McCordick, \$2,520, allowance, \$1,567.50; R. M. Macdonnell, \$4,400, allowance, \$2,707.50; A. C. Smith, \$2,520, allowance, \$1,805. Travelling expenses were as follows: L. D. Wilgress, \$885.13; G. F. Power, \$740.26; A. C. Smith, \$928.24; L. F. Taylor, \$469.79. All outstanding travel advances in 1942-43 have been accounted for. Other expenditures were: rent, fuel and light, \$12,395.07, telegrams and telephones, \$5,244.96.

M As of March 31, 1944, there were 9 employees paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: Major General G. P. Vanier, Canadian Minister to Allied Governments in London, \$8,720, allowance, \$9,000, car allowance while in London, \$2,700; C. C. Eberts, \$2,640, allowance, \$2,205; Pierre Dupuy, \$5,760, allowance, \$3,600. By P.C. 15/9180 of December 1, 1943, Pierre Dupuy was granted a special living and representation allowance of \$225 a month, and by P.C. 22/9745 of December 27, 1943, a car allowance of \$2,700 per annum, during such time as he is *Chargé d'Affaires*. Other expenditures were as follows: rent, fuel, light and landlord's services for office, \$4,980.10; rent of furnished flat for the Minister, \$1,784.87; rent of reserve office, \$650.69; motor car, \$1,676.25; printing and stationery, \$1,201.40; and office furnishings, \$2,005.61.

N As of March 31, 1944, there was 1 employee paid from this allotment. M. J. Dunbar, Vice Consul in Greenland, was paid \$2,000 salary and an allowance of \$500 per annum. Supplies purchased in Canada for the Consulate amounted to \$800.61. An amount of \$3,441 was repaid to the Greenland Government for advances made to the Consulate. Such advances were used to make payment of office expenses.

O The expenses of the following new offices were paid from this allotment: (a) Office of Canadian Consul General in New York City, \$49,516.67; (b) Office of the Representative of Canada to the French Committee of National Liberation in Algiers, \$20,583.04, and (c) the Canadian Embassy, Mexico City, \$4,469.36.

(a) By P.C. 25/3711 of May 5, 1943, H. D. Scully was appointed Consul General for Canada in New York City at a salary of \$9,000 per annum and allowance \$6,650 per annum, effective May 1, 1943; K. A. McCloskey, Consul, at a salary of \$4,400 per annum, allowances, \$2,375, effective May 1, 1943, and Flight Lieutenant P. E. Morin, Vice Consul, at a salary of \$2,520 per annum, allowances \$1,662.50, effective August 1, 1943.

Travel and removal expenses of H. D. Scully amounted to \$1,505.70. Other expenditures were as follows: rent of offices, \$5,926.57, telegrams and telephones, \$1,480.38, office furnishings, \$4,056.12; alterations to office, \$1,470.75; and exchange on United States expenditures, \$1,561.57.

(b) By P.C. 7764 of October 7, 1943, Major General George P. Vanier, the Canadian Minister to the Allied Governments in London, was appointed Representative of the Government of Canada to the French Committee of National Liberation in Algiers, his salary and allowances being paid from allotment M. An amount of \$11,925 was paid the Department of National Defence under an agreement by which such Department undertook to supply the necessary staff and transportation for the office of the Canadian Representative in Algiers the cost thereof to be refunded by the Department of External Affairs. S. F. Rae was appointed second Secretary at a salary of \$2,640, plus a war duties supplement of \$640 as from November 20, 1943 and allowances of \$1,662.50. Other expenditures were as follows: rent, fuel and light in Algiers, \$1,727.48, telephones and telegrams, \$2,163.68; printing and stationery, \$1,513.54. Travel expenses of S. F. Rae amounted to \$442.96 and of Lieut. Colonel M. Forget, \$299.91 which latter is to be refunded by the Department of National Defence.

(c) By P.C. 19/2444, April 5, 1944, the Hon. W. F. A. Turgeon, whose salary and allowances were paid from allotment H, was temporarily appointed Ambassador for Canada in Mexico, effective March 20, 1944. H. Allard, first Secretary, whose salary was paid from allotment G, was transferred from the Canadian Embassy in Washington and paid allowances of \$3,800 (from March 24, 1944). Travel and removal expenses were paid as follows: Hon. W. F. A. Turgeon, \$1,362.82; H. Allard, \$448.81; B. McGregor, transfer from Washington, D.C., \$192.89; J. Rooney, \$220.29. A second-hand motor car, plus repairs, cost \$1,415.

Vote 38 To provide for hospitality in connection with visitors from abroad.....	15,000 00
Expenditures.....	\$ 12,810 41

Vote 39	Expenses in connection with the negotiation of treaties.....	5,000 00
	Expenditures.....	\$ 394 32

Expenditures were: travelling expenses of J. E. Read, \$140.92; R. A. MacKay, \$40.78; hotel account of International Air Navigation meeting, \$211.15; printing and stationery, \$1.47.

Vote 40	Grant to the League of Nations Society in Canada.....	3,000 00
	Expenditures.....	\$ 3,000 00

Payment of this grant was made to the Society in August.

Vote 41 (and Vote 458 Supplementary Estimates)	Grant to the International Red Cross Committee.....	40,000 00
	Expenditures.....	\$ 40,000 00

Payment of this grant was made to the Committee in October.

Vote 459	To provide for refund of the contributions to the Superannuation Fund of Doris Fowler (now Mrs. Landerkin) whose acceptance of a temporary assignment in another Department of the Public Service was ruled to be termination of her permanent status.....	509 45
	Expenditures.....	\$ 509 45

Payment was made to Mrs. Doris Landerkin on August 17, 1943 (T.247387 B. of August 1943).

Vote 42	Amount required to meet loss on exchange.....	175,000 00
	Expenditures.....	\$ 136,905 07

Loss on exchange on Canada's contribution, of 920,640 Swiss francs, to the League of Nations for 1943, amounted to \$109,420.88.

Payments to cover loss on exchange on salaries and allowances of government employees in the United States, where the Canadian dollar is depreciated by more than ten per cent (P.C. 8/608 of March 24, 1938), amounted to \$10,009.31. An amount of \$17,316 was spent to cover difference occasioned by the purchasing of roubles at 12 to the U.S. dollar and the selling of such roubles to officers of the Legation in the U.S.S.R. at 25 roubles to the U.S. dollar. (P.C. 23/11742 of December 30, 1942).

CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS

Vote 43	Expenses of the League of Nations for 1943, including Secretariat, International Labour Organization and Permanent Court of International Justice.....	125,700 00
	Expenditures.....	\$ 125,677 38

Canada's contribution for the year 1943 was 920,640 Swiss francs. See Vote 42 for loss on exchange in this connection.

Vote 44	Portion of Expenditure of the Imperial Economic Committee.....	1,575 00
	Expenditures.....	\$ 1,573 44

Contribution to the Imperial Economic Committee was £352.

Vote 45 (and Vote 460 Supplementary Estimates) Portion of Expenses of International Wheat Council		4,525 00
Expenditures	\$	3,330 00

By arrangement between the Governments of Argentina, Australia, the United Kingdom, the United States and Canada, an International Wheat Council was set up to deal with the marketing of wheat. Under the terms of agreement, each Government undertook to pay one-fifth of the expenses incurred by the Council.

Vote 420 Portion of expenses of the Intergovernmental Committee on Refugees		5,789 00
Expenditures	\$	5,788 65

Canada's contribution was £1,295.

PENSIONS AND OTHER BENEFITS

Annulty to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938	\$	4,999 92
--	----	----------

INTERNATIONAL JOINT COMMISSION

Salaries and expenses of the Commission, c. 28, 1911	\$	32,592 28
--	----	-----------

As of March 31, 1944, salaries were paid to 2 commissioners and 3 employees. The following were receiving salaries at an annual rate of \$2,400 or over on that date: Hon. Charles Stewart, chairman, \$7,500; Hon. J. E. Perrault, commissioner, \$7,500; L. J. Burpee, secretary, \$4,620. Travelling expenses in excess of \$300 were paid to: L. J. Burpee, \$844.80; J. L. Montgomery, \$592.06; Hon. J. E. Perrault, \$669.30; Hon. Charles Stewart, \$865.48; E. M. Sutherland, \$503.26.

The Department of Public Works was paid \$3,972.96 for rent of offices and \$140.14 for telephone services. Expenditure for reporting hearings was \$350.65.

GENERAL

Transfer from Vote 67, Unforeseen Expenses (Department of Finance)	\$	195 25
--	----	--------

Expenditures were as follows: Scrim's Florist for floral tribute for the late F. E. H. Groenman, the Netherlands Minister to Canada who died in Ottawa, in July, 1943, \$75; Henry Birks & Sons, Ltd., for 1 child's set for presentation on behalf of the Dominion Government on the occasion of the christening of H.R.H. Princess Margriet Francesca of the Netherlands, \$92.50; J. H. Small & Sons, Washington, floral tributes for the late Daniel Roper, former United States Minister to Canada, \$27.75.

PUBLIC ACCOUNTS: PART II

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
C-11 ¹ Departmental Administration and Passport Office.....	317,800 00	314,849 64	4,038 75	1,012,090 07
C-11 Representation Abroad.....	94,275 00	77,184 48		267,645 43
C-11 ¹ Canada-United States Permanent Joint Board on Defence.....	2,250 00	1,497 99		8,005 03
C-11 Consular Services.....	2,000 00	1,159 37	9 80	13,250 74
C-12 Evacuation of Staff from Abroad.....	2,500 00	897 49		11,162 53
C-12 Evacuation of Offices Abroad.....	30,000 00	25,666 49		90,181 12
C-12 ² Canadian Section of the Joint Econ- omic Committee.....	6,325 00	3,864 16		28,818 14
C-12 Expenses in connection with the Evacuation of Japanese Nationals from Canada.....	10,000 00	963 05		12,901 71
C-12 ² To provide for payment of claims of Government employees who were stationed at posts abroad and who were compelled to leave behind all or part of their belongings when they left their posts in 1939 and 1940	14,525 00	12,724 41		29,587 02
C-12 ¹ Food Requirements Committee— Administration.....	3,500 00	3,050 22		3,050 22
C-13 Construction of Building to be used as Legation offices and residence for Ambassador and staff at Chungking, China.....	127,500 00	127,500 00		127,500 00
C-13 To provide for payment of \$10,000 (U.S. funds) towards the expenses of the United Nations Interim Com- mission on Food and Agriculture...	11,100 00	11,100 00		11,100 00
C-13 Payment of Legal fees in connection with the purchase of the Booth prop- erty.....	914 05	914 05		914 05
C-13 United Nations Relief and Rehabilita- tion Administration.....	55,500 00	55,500 00		55,500 00
C-13 To provide for payment to H. E. J. Huke for injuries received as a result of being struck by a motor vehicle, the property of the Crown.....	2,937 27	2,937 27		2,937 27
NON-CURRENT				
Expenses in connection with the visit of the Right Hon. Winston Churchill, 1941-42.....				4,017 94
Establishment of new offices abroad.....				44,583 98
Repatriating members of crews of French vessels.....			45,738 62	29,775 73
Transportation and expenses of Cana- dian Delegation to London, England.....				7,172 07
Visit of the Hon. J. G. Gardiner, Minis- ter of Agriculture and National War Services, and party to London, Eng- land.....				6,149 06
Expenses of Ottawa Air Training Con- ference.....				8,149 09
To provide for the purchase of the Booth property, Charlotte Street, Ottawa, in conformity with terms of P.C. 10012, November 3, 1942.....			30,000 00	1,756 90
	<u>\$ 681,126 32</u>	<u>\$ 639,808 62</u>	<u>\$ 79,787 17</u>	<u>\$ 1,776,248 10</u>

Allotment: Departmental Administration and Passport Office.....	317,800 00
Expenditures.....	\$ 314,849 64

As of March 31, 1944, there were 117 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): H. F. Angus, \$6,300; J. M. S. Careless, \$2,520; R. Chaput, \$2,520; J. L. Delisle, \$2,520; *J. J. Deutsch, \$4,000; G. P. Glazebrook, \$5,000; J. W. Holmes, \$2,520; R. A. MacDougall, \$5,000; R. A. Mackay, \$6,300; L. Malania, \$2,520; W. D. Matthews, \$5,000; C. L. Miles, \$2,400; R. G. Riddell, \$3,240; G. Smith, \$4,000; F. H. Soward, \$6,000; J. M. Willis, \$6,000 (Aug. 16).

* Received additional compensation—see following list.

As of March 31, 1944, there were 9 employees receiving war duties supplements. The following employee whose salary is detailed above was being paid a war duties supplement: J. J. Deutsch, \$400.

Travelling expenses amounted to \$22,092.01, and the following received \$300 or over: Rt. Hon. W. L. Mackenzie King, \$435.87; H. F. Angus, \$1,004.61; G. Bouchard, \$526.89; J. A. Chapdelaine, \$435.12; B. Claxton, \$617.53; J. J. Deutsch, \$1,134.61; H. F. Feaver, \$405.70; T. W. Grindley, \$319.47; J. E. Handy, \$358.83; G. Ignatieff, \$380.35; J. S. Macdonald, \$361.78; W. A. Mackintosh, \$583.41; I. S. McArthur, \$1,169.70; H. B. McKinnon, \$348.38; E. H. Norman, \$1,258.41; G. R. Paterson, \$429.69; L. B. Pearson, \$482.56; L. B. Pett, \$371.52; S. F. Rae, \$1,084.42; E. Reid, \$389.90; A. Rive, \$810.83; N. A. Robertson, \$377.57; T. A. Stone, \$1,336.92; W. A. Turnbull, \$685.37; M. E. Unger, \$343.07; C. Vaillancourt, \$423.54.

Rental and other charges on teletype machines, including Canadian Press News Service amounted to \$15,385.52; printing, stationery and supplies, \$15,524.47; telephones and telegrams, \$39,549.54.

Allotment: Representation Abroad.....	94,275 00
Expenditures.....	\$ 77,184 48

As at March 31, 1944, there were 12 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in brackets): Washington, D.C., G. L. Magann, \$6,000, allowance, \$2,850; London, England, Morley Scott, \$4,500, allowance, \$2,025; D. M. Johnson, \$3,800, allowance, \$1,350 (Oct. 8).

An amount of \$67,194.45, including \$23,291.51 for salaries and allowances, was expended in connection with the Washington, D.C., office. Travelling expenses amounted to \$1,611.62, including \$661.13 for L. B. Pearson. Other expenditures were as follows: printing and stationery, \$2,471.49; rent of offices, \$16,650; telegrams and telephones, \$18,263.55; office maintenance, \$2,379.48; sundry items, \$2,526.79.

An amount of \$4,939.77 was expended for salaries and allowances for staff of the High Commissioner's Office in London, England.

The sum of \$999.72 was paid to H. Laureys, High Commissioner for Canada in the Union of South Africa, his special allowance while attending parliamentary sessions in Cape Town (paid from Vote 37), being supplemented by a war allowance at the rate of \$250 per month.

An *ex gratia* payment of \$2,235 (\$500) was made to Mrs. F. J. Fuller whose husband was murdered by a Canadian soldier.

An amount of \$1,227.35 (\$274.11.6) was paid to the Finance Officer, His Majesty's Foreign Office, London, England, being an adjustment to cover rent of the Canadian Legation and Consulate in Paris for the period to July 1, 1940.

The expenditures include travelling expenses amounting to \$334.80 for Brigadier O. M. M. Kay which are to be refunded by the Department of National Defence.

Allotment: Canada-United States Permanent Joint Board on Defence.....	2,250 00
Expenditures.....	\$ 1,497 99

Travelling and delegation expenses of the members of the Canadian Section of the Board were paid to the following: Colonel O. M. Biggar, chairman, \$536.82 and H. L. Keenleyside, secretary, \$833.53.

Allotment: Consular Services.....	2,000 00
Expenditures.....	\$ 1,159 37

Expenditures were for rent, fuel, cables, printing and stationery, etc., for the office of Lieut. Ffolkes Lemmett, Acting Consul and Naval Liaison Officer in St. Pierre and Miquelon, who was paid by the Department of National Defence.

Allotment: Evacuation of Staff from Abroad.....	2,500 00
Expenditures.....\$	897 49

Payments were made as follows: J. Desy and family, \$376.29; Finance Officer, His Majesty's Foreign Office, London, expenses for removal of P. Dupuy's car from Lisbon, \$370.40; Suzanne A. Beullac, \$118.99; Robina G. Martin, \$18.20; Department of Mines and Resources re repatriation of Canadian Nationals from the Far East, \$13.61.

Allotment, Evacuation of Offices Abroad.....	30,000 00
Expenditures.....\$	25,666 49

Expenditures were for rent and upkeep of quarters in the country, which were maintained in view of the possible necessity of evacuating the office from London; and rent and upkeep of suitable alternative office accommodation in London in case Canada House should be made uninhabitable by bombing; rent of air raid shelter, supplies, etc.

Allotment: Canadian Section of the Joint Economic Committee.....	6,325 00
Expenditures.....\$	3,864 16

Expenditures were: salaries, \$1,202.57; travelling expenses of members of the Canadian section, \$2,535.45; sundries, stationery, telegrams, \$126.14.

Allotment: Expenses in connection with the Evacuation of Japanese Nationals from Canada.....	10,000 00
Expenditures.....\$	963 05

Expenditures were: travel, \$155.02; meals for Japanese repatriates at Immigration Hall, Winnipeg, \$168.90; transportation of Japanese \$97.90; services rendered by the Western Trust Company, \$475; and sundry, \$66.23.

Allotment: To provide for payment of claims of Government employees who were stationed at posts abroad who were compelled to leave behind all or part of their belongings when they left their posts in 1939 and 1940 (P.C. 6/1450, February 24, 1942)	14,525 00
Expenditures.....\$	12,724 41

Payments as interim compensation pending final settlement of claims for property and effects lost or abandoned on enemy occupation of France and Belgium in May and June, 1940, were made as follows: Major General G. P. Vanier, \$913.53; K. P. Kirkwood, \$376.35; P. Dupuy, \$564; J. Desy, \$1,117.69; P. E. Renaud, \$2,431.84; Suzanne A. Beullac, \$212.95; D. C. U. Simson, \$749; L. Chopin, \$30. An amount of \$295.67 was paid to the Department of Mines and Resources (Immigration Branch) being personal charges paid on behalf of J. Desy and P. E. Renaud by that Department through the United States Representatives in Brussels and The Hague.

The amount of \$3,473.20 was paid to A. Rive, and \$2,814.18 to H. H. Wrong, who were formerly stationed at Geneva, Switzerland, as interim compensation for property and effects abandoned on the Italian declaration of war in June, 1940.

Allotment: Food Requirements Committee—Administration (P.C. 9692, October 22, 1942)	3,500 00
Expenditures.....\$	3,050 22

Expenditures were: salaries and bonus, \$1,233.82 and printing and stationery, \$1,816.40.

Allotment: Construction of building to be used as Legation offices and residence for Ambassador and staff at Chungking, China (P.C. 4389 of May 28, 1943, P.C. 8531 of November 4, 1943, and P.C. 16/2200 of March 28, 1944).....		127,500 00
Expenditures.....	\$	127,500 00

The sum of \$127,462.15 (£28,515) was sent to Major General Victor W. Odlum at Chungking for the construction of a building to be used as the Legation residence and offices. The sum of \$37.85 was expended for cables. The building was not completed, nor were any vouchers received to the close of the fiscal year.

Allotment: To provide for payment of \$10,000 (U.S. Funds) toward the expenses of the United Nations Interim Commission on Food and Agriculture.....		11,100 00
Expenditures.....	\$	11,100 00

The above allotment was authorized by Treasury Board Minute T.24722 B. July 29, 1943, and payment to the United Nations Commission on Food and Agriculture was made in August.

Allotment: Payment of legal fees in connection with the Booth property (P.C. 27/6181 of August 4, 1943).....		914 05
Expenditures.....	\$	914 05

An amount of \$764.05 was paid to Messrs. Gauvreau and Burrows, Barristers, for services rendered in connection with the sale of the Booth property, and \$150 was paid to Messrs. Farley and Cassels for preparing a survey of the property.

Allotment: United Nations Relief and Rehabilitation Administration.....		55,500 00
Expenditures.....	\$	55,500 00

By P.C. 16/2444, April 5, 1944, an amount of \$55,500 was authorized for the purpose of making a payment of \$50,000 (U.S. funds) on account of Canada's contribution to the United Nations Relief and Rehabilitation Administration.

Allotment: To provide for payment to H. E. J. Huke for injuries received as a result of being struck by a motor vehicle, the property of the Crown (P.C. 25/9868, December 29, 1943).....		2,937 27
Expenditures.....	\$	2,937 27

The above payment was made in January.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44.....	46 44
Previous years—Collectable	5,584 77
—Uncollectable	nil
Total	\$ 5,631 21

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
<i>Empress of Ireland Relief Fund.....</i>	\$ 865 29	\$ 3,196 87	\$ 4,062 16	

This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Receipts are deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the fund. These deposits are credited to this account, and the Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A <i>I'm Alone</i> case.....	25,000 00		25,000 00	
B External Affairs—Suspense		267 40	19 03	248 37
	\$ 25,000 00	\$ 267 40	\$ 25,019 03	\$ 248 37

- A The amount of \$25,000 was transferred during the year to Revenue and is reported in that section hereof.
 B Receipts which cannot immediately be allocated are credited to this account pending further advice. The closing balance represents items that have not been cleared.

1943-44

PUBLIC ACCOUNTS

PART II

CC

DEPARTMENT OF FINANCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FINANCE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	409,882,072 64
War	128,460,804 19
Write-down of Active Assets to Consolidated Deficit Account....	4,592 00
Other Charges	25,000,000 00
	<u>\$563,347,468 83</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	64,816,167 00
Special Receipts	3,620,373 54
Non-Active Accounts	1,000,000 00
	<u>\$ 69,436,540 54</u>

Receipts and Disbursements—Open Accounts

[1] Cash		[9] Floating Debt	
(a) In Current Deposits.....Cr.	73,822,443 94	(a) Matured Funded Debt Outstanding	Dr. 219,906 87
(b) In Special Deposits.....	153,238 31	(c) Interest Due and Outstanding	4,409,111 93
[2] Departmental Working Capital Advances	265,520 63	(d) Outstanding Cheques and Warrants	Dr. 22,379,029 37
[3] Loans and Advances		[10] Deposit and Trust Accounts	
(b) To Foreign Exchange Control Board	185,000,000 00	(b) Bank Circulation Redemption Fund	Dr. 743,273 67
(c) To Sundry Government Agencies	12,020,374 04	(c) Miscellaneous	202,965,158 50
(d) To Provincial and Municipal Governments	Cr. 434,547 51	[11] Insurance, Pension and Guaranty Accounts	
(e) To United Kingdom and Other Governments	Cr. 33,309,305 45	(b) Insurance and Guaranty Funds	6,034,997 27
(f) Miscellaneous	Cr. 532,302 28	(c) Pension and Retirement Funds	5,255,882 38
[4] Investments		[12] Deferred Credits	9,686,321 63
(c) Canadian Farm Loan Board Capital Stock	Cr. 5,004,592 00	[13] Sundry Suspense Accounts....	99,456 87
(d) Miscellaneous	150,409,506 11	[15] Reserves for Certain Contingent Liabilities	
[6] Deferred Charges—Unamortized Discounts and Commissions on Loans	6,702,142 89	(a) Reserve for losses on Wheat Marketing Guarantees..Dr.	2,970,769 57
[7] Sundry Suspense Accounts	133,813,816 31	(b) Reserve for possible losses on ultimate realization of active assets	25,000,000 00
	<u>\$375,261,407 11</u>	[16] Funded Debt Unmatured	
		(a) Payable in Canada	2,902,338,755 62
		(b) Payable in New York....Dr.	106,000,000 00
		(c) Payable in London.....Dr.	319,970 59
			<u>\$ 3,023,156,734 13</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page CC—52.

GENERAL COMMENTS

There are eight appendices to this report as follows:—

- No. 1 Return on Investments, page CC—66.
- No. 2 Interest on Public Debt, page CC—68.
- No. 3 Servicing of Public Debt, page CC—72.
- No. 4 Loan Flotation Charges, page CC—73.
- No. 5 Subsidy Accounts, page CC—75.
- No. 6 Government-owned Companies, page CC—79.
- No. 7 Federal District Commission, page CC—93.
- No. 8 National Battlefields Commission, page CC—97.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
Tax Revenue:		
A Chartered Banks—Note Circulation Tax.....	457,639 00	664,653 63
B Insurance Companies—Tax on Net Premiums.....	6,480,701 55	10,893,465 15
Non-Tax Revenue:		
C Return on Investments.....	46,931,061 88	36,307,955 05
D Bullion and Coinage.....	8,731,929 67	5,883,514 58
E Privileges, Licences and Permits.....		2,875 59
F Proceeds from Sales.....	3,965 50	4,804 64
G Services and Service Fees.....	45,821 37	90,717 36
H Premium, Discount and Exchange.....	2,143,115 36	394,879 94
I Refunds of Expenditure.....	13,426 55	8,125 01
J Miscellaneous.....	8,476 12	111,972 35
Total Ordinary.....	64,816,167 00	54,362,963 30
Special Receipts—		
K Refunds of Previous Years' Special Expenditures.....	1,550 67	
L Refunds of Previous Years' War Expenditures.....	3,557 08	2,713 95
M Miscellaneous War Revenues.....	427,600 30	
N War Donations.....	216,280 92	274,771 17
O Non-War Donations.....	615 00	
P Special Donations for the Relief of those in distress.....		1,431 40
Q Canadian Wheat Board—Reduction in Reserve Account.....	2,970,769 57	6,660,143 33
Non-Active—		
R Canadian Pacific Railway under Relief Acts.....	1,000,000 00	
Grand Total.....	\$ 69,436,540 54	\$ 61,302,023 15

Details

Ordinary Revenue—

A Chartered Banks—Note Circulation Tax.....	457,639 00
---	------------

The Chartered Banks Note Circulation Tax is collected under the authority of Part I of the Special War Revenue Act, c. 179, R.S. and amendments, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes in circulation of each bank less adjustment for notes in circulation outside of Canada.

B Insurance Companies—Tax on Net Premiums..... 6,480,701 55

Part III of the Special War Revenue Act, c. 179, R.S., as amended, levies a tax on net insurance premiums received by companies authorized under the laws of the Dominion or any Province thereof of (a) 2 per cent on net premiums of companies, other than a mutual company, not carrying on the business of life insurance, an exchange, or an association of persons formed on the plan known as Lloyds; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan; (c) 4 per cent upon net premiums received by every mutual company carrying on insurance business on the premium deposit plan and by every exchange. The tax does not apply to marine insurance. Under the same authority, a tax of 10 per cent is levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of the Dominion or any Province thereof. For the fiscal year 1943-44, taxes on premiums of licensed companies amounted to \$6,467,076.14, and taxes on unauthorized insurance to \$13,625.41.

C Return on Investments: For details see appendix No. 1 to this section, page CC-66..... 46,931,061 88

D Bullion and Coinage: Dominion of Canada Assay Office—gain in operations, \$4,707.18, handling charges, \$17,398.92. Royal Canadian Mint—charges for refining gold, \$133,924.67; handling charges, \$1,174,218.98; gain in refining gold, \$39,778.46; net gain on silver accounts, \$5,450,042.85; gain on bronze and tombac coinage, \$1,844,914.86; gain on steel coinage, \$66,943.75 8,731,929 67

F Proceeds from Sales: salvaged material, \$1,206.90; publications, \$2,424.28; sundry, \$334.32..... 3,965 50

G Services and Service Fees: Royal Canadian Mint, assays, etc., \$9,874.75; Bank Act fees, \$1,644.75; repayment by the chartered banks of bank inspection expenses for the calendar year 1943, \$24,446.21; bond transfer fees, \$9,855.66..... 45,821 37

H Premium, Discount and Exchange: For details see Sundry Suspense Accounts on page CC-62. 2,143,145 36

I Refunds of Previous Years' Expenditures..... 13,426 55

J Miscellaneous: Conscience money, \$819.36; confiscated money, \$3,970.78; fines and forfeitures, \$2,681.30; sundry, \$1,004.68..... 8,476 12

Total Ordinary 64,816,167 00

Special Receipts—

K Refunds of Previous Years' Special Expenditures..... 1,550 67

L Refunds of Previous Years' War Expenditures..... 3,557 08

M Miscellaneous War Revenues: Wartime Prices and Trade Board—licence fees, \$9,045.08; fines for violations of price ceiling regulations, \$280,979.46, Wool Administrator, surplus for period April 9, 1940 to October 31, 1941, including \$865.02 interest, \$99,015.23; National Housing Administration—House Conversion Program, \$27,308.80, including rentals of \$27,149.80; Wartime Salvage Limited, net profit for fiscal year 1943-44, \$10,993.18; sundry, \$258.54 427,600 30

N War Donations 216,280 92

O Non-War Donations 615 00

Q Canadian Wheat Board—Reduction in Reserve Account..... 2,970,769 57

Reduction consequent upon an improvement in the balance sheet position of the Canadian Wheat Board based on calculations as at July 31, 1943, over calculations made as at July 31, 1942 (see Reserves for certain contingent Liabilities, page CC-64).

Non-Active—

R Canadian Pacific Railway under Relief Acts 1,000,000 00
Repayment of loan made under Relief Act, c. 36, 1932.

Grand Total \$ 69,436,540 54

Certified correct.

W. C. CLARK,
Deputy Minister of Finance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	7,266,680 04	6,773,172 73	8,298,245 48	6,316,286 33
Continuing Statutory Provisions.....	428,113,491 91	428,113,491 91	367,212,464 48	367,212,464 48
	435,380,171 95	434,886,664 64	375,510,709 96	373,528,750 81
Allotted from the War Appropriation.	143,785,844 63*	128,460,804 19	117,827,342 64	84,662,777 39
War Appropriation (United Kingdom Financing) Act, 1942.....		†	1,000,000,000 00	1,000,000,000 00
	\$ 579,166,016 58	\$ 563,347,468 83	\$ 1,493,338,052 60	\$ 1,458,191,528 20

* Includes provision of \$13,810,584.50 for advances to government-owned companies and \$5,000 advance for purchase of Victory Loan Bonds to be sold in the Northwest Territories and Northern Quebec—see pages CC-49, 50, 54.

† Details of expenditures in the present fiscal year under authority of the War Appropriation (United Nations Mutual Aid) Act, 1943, will be found in section ZZ.

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
CC- 8	Stat.	Salary of Minister—Salaries Act, c. 182, R.S. . .	10,000 00	10,000 00	
CC- 8	Stat.	Motor Car Allowance to Minister—Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
CC- 8	46 } 421 }	Departmental Administration.....	543,142 00	528,047 42	15,094 58
CC- 9	47	Bank Inspection (Inspector General of Banks' Office).....	27,199 00	24,262 19	2,936 81
CC- 9	48 } 422 } 461 }	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	630,909 00	577,307 84	53,601 16
CC-10	Stat.	Retirement Benefits—Royal Canadian Mint Act, c. 48, 1931.....	7,371 89	7,371 89	
			1,220,621 89	1,148,989 84	71,632 55
HOUSING BRANCH					
CC-10	49	Administration, National Housing Act and Home Improvement Loans.....	80,474 00	76,140 21	4,333 79
CC-10	Stat.	Fees for making loans in remote localities—National Housing Act, c. 49, 1938.....	3,706 78	3,706 78	
CC-11	Stat.	To provide for tax payments—National Housing Act, c. 49, 1938.....	37,631 43	37,631 43	
CC-11	Stat.	Home Improvement Loans—Losses—Home Improvement Loans Guarantee Act, c. 11, 1937.....	55,873 22	55,873 22	
CC-11	50	*To enable the Minister of Finance to guarantee lending institutions against losses in connection with conversion of existing houses into multiple family houses.....	1 00		1 00
			177,686 48	173,351 64	4,334 79

OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)

CC-11	51	Old Age Pensions, including Pensions to the Blind, Administration.....	42,505 00	34,754 16	7,750 84
CC-12	Stat.	Payment of Dominion's share of pensions—Old Age Pensions Act, c. 156, R.S.....	30,377,467 87 30,419,972 87	30,377,467 87 30,412,222 03	7,750 84

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
SUPERANNUATION AND RETIREMENT BENEFITS					
CC-14	52)	Superannuation and Retirement Acts, Adminis-			
	423)	tration.....	110,380 00	108,530 06	1,849 94
CC-14	53	Government's contribution to the Super-			
		annuation Fund.....	2,300,000 00	2,298,594 43	1,405 57
CC-14	54	To provide for retiring allowances to former			
		employees of the Department of Public			
		Printing and Stationery.....	1,800 00	1,107 96	692 04
CC-14	462 *	To provide that certain ineligible employees			
		may be deemed to be contributors to the			
		Civil Service Superannuation Fund.....	1 00		1 00
CC-14	Stat.	Superannuation Allowances—			
		Civil Service Superannuation and Retirement			
		Act, c. 17, R.S., 1906.....	123,398 62	123,398 62	
CC-15	Stat.	Retirement Allowances—			
		Public Service Retirement Act, c. 67, 1920...	144,268 66	144,268 66	
CC-15	Stat.	Widows' Annuities—			
		Civil Servants' Widows' Annuities Act, c. 74,			
		1927.....	76,852 60	76,852 60	
CC-15	Stat.	Gratuities to families of deceased employees—			
		Civil Service Act, c. 22, R.S.....	2,740 00	2,740 00	
			2,759,440 88	2,755,492 33	3,948 55
PUBLIC DEBT CHARGES (CONSOLIDATED REVENUE AND AUDIT ACT, C. 27, 1931)					
CC-15	Stat.	Interest on Public Debt.....	242,681,180 44	242,681,180 44	
CC-15	Stat.	Annual Amortization of Bond Discount, Pre-			
		miums and Commissions.....	10,661,399 87	10,661,399 87	
		Servicing of Public Debt—			
		Redemption and transfer of Bonds.....	41,048 41	41,048 41	
CC-15	55	Commission for payment of interest on public			
		debt, Services of Fiscal Agents, London,			
		English bill stamps, Registrars' Fees, etc..	182,700 00	131,388 13	51,311 87
CC-16	Stat.	Loan Flotation Charges.....	8,624,002 25	8,624,002 25	
			262,190,330 97	262,159,019 10	51,311 87
SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES					
<i>Subsidies to Provinces</i>					
CC-21	Stat.	Ontario.....	3,155,007 48	3,155,007 48	
CC-21	Stat.	Quebec.....	2,866,589 88	2,866,589 88	
CC-21	Stat.	Nova Scotia.....	705,140 18	705,140 18	
CC-21	Stat.	New Brunswick.....	732,385 76	732,385 76	
CC-21	Stat.	Manitoba.....	1,717,879 38	1,717,879 38	
CC-21	Stat.	British Columbia.....	1,003,439 86	1,003,439 86	
CC-21	Stat.	Prince Edward Island.....	381,931 88	381,931 88	
CC-21	Stat.	Alberta.....	1,794,810 20	1,794,810 20	
CC-21	Stat.	Saskatchewan.....	2,092,168 60	2,092,168 60	
			14,449,353 22	14,449,353 22	
<i>Special Compensation to Provinces</i>					
CC-21	463 *	To enable the Minister of Finance, subject to			
		agreements, to guarantee the provincial			
		liquor revenues of the provinces.....	1 00		1 00
CC-21	Stat.	To provide for compensation to provinces in			
		lieu of income and corporation taxes under			
		the Dominion-Provincial Taxation Agree-			
		ment Act, 1942—			
		Prince Edward Island.....	727,527 58	727,527 58	
		Nova Scotia.....	3,607,568 51	3,607,568 51	
		New Brunswick.....	4,049,239 95	4,049,239 95	
		Quebec.....	22,180,148 45	22,180,148 45	
		Ontario.....	36,622,658 83	36,622,658 83	
		Manitoba.....	5,665,629 96	5,665,629 96	
		Saskatchewan.....	6,296,756 40	6,296,756 40	
		Alberta.....	3,758,999 35	3,758,999 35	
		British Columbia.....	12,526,332 90	12,526,332 90	
			95,434,862 93	95,434,861 93	1 00

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
MISCELLANEOUS GRANTS AND CONTRIBUTIONS					
CC-22	56	Canadian General Council of the Boy Scouts..	9,000 00	9,000 00	
CC-22	57	Dominion Council of the Girl Guides.....	4,860 00	4,860 00	
CC-22	58	Royal Astronomical Society.....	1,620 00	1,620 00	
CC-22	59	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	
CC-22	60	Royal Society of Canada.....	4,500 00	4,500 00	
CC-22	61	To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.).....	2,500 00	2,500 00	
CC-22	62	Federal District Commission— Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and for improvements to the parkway system under the control of the Federal District Commission.....	133,500 00	128,952 73	4,547 27
CC-22	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity under control of the Federal District Commission, c. 55, 1927, and c. 26, 1928.....	200,000 00	200,000 00	
CC-23	Stat.	Corporation of the City of Ottawa, Ottawa Agreement Act, c. 43, 1943-44.....	100,000 00	100,000 00	
CC-23	Stat.	National Battlefields Commission, c. 57, 1908, and Amendments.....	75,000 00 533,005 00	75,000 00 528,457 73	4,547 27
GENERAL					
CC-23	63	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations.....	73,979 00	51,830 13	22,148 87
CC-23	64	To provide for the expenses of the Comptroller of the Treasury's Office.....	2,792,925 00	2,627,623 68	165,301 32
CC-26	65	Farmers' Creditors Arrangement Act, 1934, and Municipal Improvements Assistance Act, 1938, Administration.....	147,000 00	118,901 19	28,098 81
CC-26	66	To provide, subject to the ap- proval of the Treasury Board, for salaries, cost-of-living bonus, re-classifications and increases. 100,000 00 Less transferred..... 4,102 57	95,897 43		95,897 43
CC-27	67	Unforeseen Expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed state- ment to be laid before Parlia- ment within fifteen days of next session..... 80,000 00 Less transferred..... 238 39	79,761 61	41,227 60	38,534 01
CC-27	Stat.	Redemption of Previous Years' Cheques—Con- solidated Revenue and Audit Act, c. 27, 1931.	742 72 3,190,305 76	742 72 2,840,325 32	349,980 44
		Total Ordinary.....	410,375,579 95	409,882,072 64	493,507 31
		Total War (Details on page CC-27).....	129,970,260 13	128,460,804 19	1,509,455 94
WRITE DOWN OF ASSETS					
CC-51	Stat.	Cancellation of Canadian Farm Loan Board Capital Stock—Canadian Farm Loan Act, c. 66, R.S. and amendments.....	4,592 00	4,592 00	
OTHER CHARGES					
CC-51	Stat.	Provision for Reserve Account—Active Assets— Consolidated Revenue and Audit Act, c. 21, 1931.....	25,000,000 00	25,000 000 00	
		Grand Total.....	\$565,350,432 08	\$563,347,468 83	\$ 2,002,963 25

* Complete title is shown in following details.

† Amounts include compensation for reduction in gasoline tax revenue.

Salary of Minister, Hon. J. L. Ilsley, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Vote 46 (and Vote 421, Further Supplementary Estimates)		Departmental Administration		
		Estimates	Allotments	Expenditures
A Salaries		341,211 00	341,211 00	341,208 71
B Cost of Living Bonus.....		55,981 00	55,981 00	54,738 18
C Printing and Stationery.....		22,200 00	22,200 00	19,287 19
D Express on Coin and Silver Bullion Shipments.....		105,000 00	105,000 00	98,369 73
E Travelling Expenses		6,250 00	6,250 00	3,984 30
F Sundries		12,500 00	12,500 00	10,459 31
		<u>\$ 543,142 00</u>	<u>\$ 543,142 00</u>	<u>\$ 528,047 42</u>

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

As of March 31, 1944, there were 342 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets).

	Salary rate		Salary rate
Clark, W. C., Deputy Minister.....	\$ 12,000 00	Mackintosh, W. A.....	7,500 00
Ronson, W. C., Asst. Deputy Minister...	6,300 00	McCallum, H. A.....	4,020 00
Annis, C. A.....	3,420 00	McCavour, G. W.....	2,400 00
Avison, T. L.....	4,500 00	McGougan, G.....	3,000 00
*Bryce, R. B.....	4,200 00	McLeod, A. N.....	2,400 00
*Callaghan, W. J.....	3,600 00	Otter, J.....	2,400 00
*Casselman, R. L.....	3,720 00	Plumptre, A. F. W.....	6,000 00
*Eaton, A. K.....	4,500 00	Purkiss, E.....	2,400 00
Eddington, A.....	3,000 00	Richardson, K. F.....	3,240 00
Effemy, G. D.....	2,400 00	Sharp, M. W.....	4,500 00
Guthrie, M. M.....	2,400 00	*Smellie, W.....	4,080 00
*Hunter, W. E.....	4,140 00	Timlin, M. F. (Sept. 16).....	3,600 00
Knox, F. A.....	2,700 00	*Tolmie, J. R.....	3,900 00
*Lawson, T.....	3,660 00	Urquhart, M. C.....	3,300 00
*Lowe, G. E.....	3,000 00	Wickwire, A. L.....	4,080 00
Macfarlane, J. G.....	5,700 00		

* Received additional compensation—see following list.

As of March 31, 1944, there were 9 employees being paid war duties supplements, whose salaries are detailed above (amounts represent annual rates paid at that date): R. B. Bryce, \$1,000; W. J. Callaghan, \$720; R. L. Casselman, \$720; A. K. Eaton, \$1,000; W. E. Hunter, \$660; T. Lawson, \$780; G. E. Lowe, \$720; W. Smellie, \$1,000; J. R. Tolmie, \$1,480.

C This amount was paid to the King's Printer.

D Payments were made as follows: Canadian National Railways, \$29,405.70; Canadian Pacific Express Company, \$66,886.20; Bank of Canada, \$2,077.83.

E F Travelling expenses in excess of \$300 were paid to: Hon. J. L. Ilsley, \$889.89; W. C. Clark, \$804.54; A. K. Eaton, \$518.19; F. A. Knox, \$563.20; W. A. Mackintosh, \$689.41; H. B. McKinnon, \$321.97; J. J. O'Neill, \$735.35.

P.C. 24 6567 of August 18, 1943, authorized payments to J. J. O'Neill at the rate of \$30 per day, effective from July 22, 1943, for special duties in connection with the examination of proposals for public expenditure prepared to assist in providing post-war employment. Payments, as at March 31, 1944, amounted to \$2,970.

Vote 47 Bank Inspection (Inspector General of Banks' Office)

	Estimates	Allotments	Expenditures
A Salaries	17,880 00	17,880 00	17,880 00
B Cost of Living Bonus.....	419 00	419 00	418 68
C Rental	900 00	900 00	900 00
D Travelling expenses	3,000 00	3,000 00	2,101 58
E Sundries	5,000 00	5,000 00	2,961 93
	<u>\$ 27,199 00</u>	<u>\$ 27,199 00</u>	<u>\$ 24,262 19</u>

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by Section 56 of the Bank Act, c. 24, 1934, and Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bears to the total assets of all and the repayments credited to Revenue—Services and Service Fees.

As of March 31, 1944, there were 3 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, on that date: C. E. S. Tompkins, Inspector General of Banks, \$15,000.

D Travelling expenses in excess of \$300 were paid to: C. E. S. Tompkins, \$2,101.58.

Vote 48 (and (a) Vote 461, Supplementary Estimates; (b) Vote 422, Further Supplementary Estimates) Royal Canadian Mint, including Dominion of Canada Assay Office

	Estimates	Allotments	Expenditures
A Salaries	414,875 60	414,875 60	387,155 35
B Cost of Living Bonus and Other Pay-list Items.....	51,199 95	51,199 95	42,500 95
C Retired Allowances	4,333 45	4,333 45	1,821 60
D Miscellaneous	3,337 00	4,172 24	3,691 05
E Equipment—Machinery and Repairs.....	67,717 00	64,717 00	56,247 61
F Power, Light and Heat.....	12,505 00	12,505 00	11,748 28
G Supplies—Coining	17,900 00	38,400 00	38,119 90
H Supplies—Refining and Assaying.....	35,212 00	22,712 00	20,017 36
I Printing and Stationery.....	1,342 00	2,842 00	2,656 81
J Freight, Express, Cartage, etc.....	4,850 00	4,837 81	3,034 98
K Travelling Expenses	100 00	112 19	112 19
L War Risk Insurance	10,000 00	10,201 76	10,201 76
M Contingent Reserve	7,837 00		
	<u>\$ 630,909 00</u>	<u>\$ 630,909 00</u>	<u>\$ 577,307 84</u>

This vote was provided for the expenses in connection with the operation of the Royal Canadian Mint and the Dominion of Canada Assay Office under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, steel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Dominion of Canada Assay Office, Vancouver, totalled \$17,682.95 consisting of: salaries, \$15,913.73; cost of living bonus, \$696.86; miscellaneous, \$561.77; equipment—machinery and repairs, \$2.76; refining and assaying, \$492.53; printing and stationery, \$9.14; freight, express, cartage, etc., \$6.16.

As of March 31, 1944, there were 225 employees being paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: A. Archambault, \$2,400; P. W. Bond, \$3,600; R. J. Edmunds, \$3,960; C. W. Ellis, \$2,520; A. L. Entwistle, \$4,500; H. E. Ewart, \$6,900; J. Fitzsimmons, \$2,400; G. N. Ford, \$3,720; W. A. Hawkey, \$3,000; E. A. Maginnes, \$2,400; C. J. Morris, \$2,700; F. R. Mulford, \$2,400; E. V. Murray, \$2,940; J. G. Perry, \$2,400; T. Shingles, \$2,760; V. R. Thirkell, \$2,700; O. C. Toller, \$2,820; A. S. Vince, \$2,700; A. P. Williams, \$3,300.

Overtime payments totalling \$26,065.22 were also charged to this account, and the following individuals received \$500 or more during the fiscal year: R. W. Ervin, \$831.83; T. Bowman, \$838.94; W. F. Brassington, \$547.61; F. P. Cashen, \$573.34; W. H. Delaney, \$510.80; T. H. Douglas, \$1,057.18; C. T. Driscoll, \$635.36; G. Kinross, \$830.14; L. Lafortune, \$875.98; G. H. Lumm, \$1,169.60; G. R. MacGregor, \$747.40; L. G. Mansell, \$807.80; P. T. Mansell, \$1,522.04; R. L. McArthur, \$694.52; N. S. McGuirl, \$1,019.10; A. M. Merritt, \$1,180.01; W. C. J. Moran, \$645.40; A. Potvin, \$1,382.34; G. S. Stoddart, \$706.99; A. J. Tessier, \$736.34; T. J. Lowden, \$694.09; T. Shingles, \$542.95; F. F. Milam, \$948.80; C. N. Lambert, \$581.05; J. J. Burke, \$540.80; A. J. Wisking, \$823.71; G. A. Lapierre, \$530.44; A. O. Filion, \$789.50; H. Lacelle, \$524.25; S. P. McClelland, \$835.65; F. W. Yade, \$771.91; C. Lefebvre, \$538.66; G. Lacasse, \$630.69.

As of March 31, 1944, there were 15 employees receiving war duties supplements.

- C Retired allowance of \$1,821.60 was paid to John Roe.
- E This includes \$41,858.70 paid to Ahearn and Soper Ltd.
- F Paid to Ottawa Light, Heat and Power Company.
- G Morgan Crucible Company Ltd., was paid \$5,530.45.
- H Nichols Chemical Co. was paid \$12,355.87.
- I All payments made to King's Printer.

Retirement Benefits—Royal Canadian Mint Act, c. 48, 1931\$ 7,371 89

Payments to former employees of the Royal Mint of the portions of their retirement benefits referable to their services in the Ottawa Branch of the Royal Mint were as follows: J. Burke, \$883.44; F. J. Cletheroe, \$1,050; G. V. W. Howard, \$1,657.44; H. S. Low, \$1.104; T. H. Mansell, \$1,140; R. G. J. Pearson, \$804.47; R. C. Roe, \$960. Refunds by the British Government on account of the portion of the benefits for the year ended March 31, 1944, of F. J. Cletheroe and T. H. Mansell, referable to their services in the Royal Mint and amounting to \$54.56, and \$172.90, respectively, were credited to the appropriation during the year.

HOUSING BRANCH

Vote 49 Administration, National Housing Act and Home Improvement Loans

	Estimates	Allotments	Expenditures
A Salaries	64,500 00	64,500 00	64,427 53
B Cost of Living Bonus and Other Pay-list Items.....	3,974 00	5,174 00	5,092 25
C Printing and Stationery.....	4,000 00	4,000 00	3,790 58
D Travelling Expenses	5,000 00	3,800 00	1,446 23
E Sundries	3,000 00	3,000 00	1,383 62
	<u>\$ 80,474 00</u>	<u>\$ 80,474 00</u>	<u>\$ 76,140 21</u>

This vote was provided for the expenses of administering the National Housing Act, c. 49, 1938, and the Home Improvement Loans Guarantee Act, c. 11, 1937, including the supervision of loans, guarantees and tax payments made thereunder.

As of March 31, 1944, there were 49 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: R. Berrill, \$2,700; T. D. Berry, \$2,820; *R. W. G. Card, \$2,820; J. J. Hyland, \$3,240; H. C. Jarvis, \$2,520; S. L. Livingston, \$2,700; F. W. Nicolls, \$5,700.

*R. W. G. Card received a war duties supplement of \$300.

- C All payments made to the King's Printer.
- D The following received travelling expenses in excess of \$300: R. W. G. Card, \$739.33; F. W. Nicolls, \$2,993.81. Part of these expenses was paid from the War Allotment.

Fees for making loans in remote localities—National Housing Act, c. 49, 1938.....\$ 3,706 78

Section 4 (h) of the Act authorizes the Minister of Finance, in order to encourage the making of loans in small or remote communities, to enter into contracts with approved lending institutions providing for the payment by the Dominion of inspection fees not exceeding \$20 and expenses for each necessary inspection trip, in connection with loans not exceeding four thousand dollars.

The following amounts were paid to lending institutions in accordance with the above: Canada Life Assurance Company, \$255.56; Canada Permanent Mortgage Corporation, \$93; The Equitable Life Insurance Company of Canada, \$170; The London Life Insurance Company, \$511.38; The London and Western Trusts Company, Limited, \$21.60; The Manufacturers Life Insurance Company, \$110; The Mutual Life Assurance Company of Canada, \$470; The Ontario Loan and Debenture Company, \$40; The Sun Life Assurance Company of Canada, \$2,035.24.

To provide for tax payments—National Housing Act, c. 49, 1938.....\$ 37,631 43

Section 22, Part III, of the Act, authorizes the Minister of Finance to pay the municipal taxes (if levied) on houses valued at not more than four thousand dollars which were constructed during the period commencing June 1, 1938, and ending on December 31, 1940, or on such earlier date as might be set by the Governor in Council, on the following basis: 1st tax year—100 per cent; 2nd tax year—50 per cent; 3rd tax year—25 per cent.

By P.C. 4021 of December 5, 1939, payments were restricted to taxes on houses, the construction of which was commenced before May 31, 1940.

Tax payments summarized by provinces were as follows: Alberta, \$2,291.35; British Columbia, \$9,917.33; Manitoba, \$919.92; New Brunswick, \$54.13; Nova Scotia, \$586.65; Ontario, \$23,624.30; Quebec, \$100.46; Saskatchewan, \$137.29.

Home Improvement Loans—Losses—Home Improvement Loans Guarantee Act, c. 11, 1937\$ 55,873 22

The Act guarantees approved lending institutions against losses sustained on defaulted home improvement loans, on condition that such liability shall not exceed 15 per cent of the aggregate amount of home improvement loans made by any such approved lending institution. In accordance with the provisions of this Act, payments were made to the following lending institutions: Heating and Plumbing Finance Co., Ltd., \$14,252.87; Bank of Montreal, \$11,441.85; Banque Canadienne Nationale, \$10,030.86; Royal Bank of Canada, \$8,649.61; Canadian Bank of Commerce, \$6,060.62; The Dominion Bank, \$5,979.10; Imperial Bank of Canada, \$4,375.76; Bank of Nova Scotia, \$2,648.63; Bank of Toronto, \$1,184.34; Gurney Finance Ltd., \$507.19; sundry, \$211.16.

Gross expenditures amounted to \$65,339.71, but \$9,466.49 was received from debtors in default and credited to this appropriation. A further amount of \$3,995.64 representing interest on past-due balances was received and credited to Revenue—Return on Investments.

Vote 50 To enable the Minister of Finance, subject to regulations approved by the Governor in Council which shall in general be similar to the relevant provisions of the Home Improvements Loans Guarantee Act, 1937, and the regulations made thereunder, to guarantee approved lending institutions against losses which they may sustain as a result of loans or advances made by them for the purpose of financing the conversion of existing houses into multiple family houses in order to increase the supply of housing accommodation in congested urban areas, provided that in no case shall the liability of the Government of Canada in respect of guarantees given under this authority to any approved lending institution exceed fifteen per cent of the aggregate amount of such loans made by the said approved lending institution, and provided further that the aggregate amount of such loans which may be guaranteed under this authority shall not exceed two million dollars, and provided further that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....\$ 1 00
Expenditures..... nil

As of March 31, 1944, 56 loans had been approved for a total amount of \$106,475.28. There were no claims for losses. The Government's contingent liabilities, limited to fifteen per cent of the aggregate of such loans made by each lending institution, were \$15,971.29 as at March 31, 1944.

OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)

Vote 51 Old Age Pensions, including Pensions to the Blind, Administration

	Estimates	Allotments	Expenditures
A Salaries	23,040 00	23,769 17	23,769 17
B Cost of Living Bonus and Other Pay-list Items.....	1,465 00	1,738 97	1,738 97
C Travelling Expenses	10,000 00	10,000 00	5,238 92
D Medical Examinations	6,500 00	5,496 86	3,385 00
E Sundries	1,500 00	1,500 00	622 10
	<u>\$ 42,505 00</u>	<u>\$ 42,505 00</u>	<u>\$ 34,754 16</u>

This vote was provided for expenses of administering the Old Age Pensions Act, c. 156, R.S., and amendments, including costs of examining provincial records of pensions paid to the blind and aged, and of ophthalmologists' fees.

As of March 31, 1944, there were 13 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. W. MacFarlane, \$3,900; V. D. McElary, \$2,700; J. L. Perrier, \$2,580; E. R. Swettenham, \$2,700.

C Travelling expenses in excess of \$300 were paid to: S. G. Gale, \$302.90; I. Girardin, \$301.90; M. R. MacCallum, \$663.06; V. D. McElary, \$964.41; L. Morisset, \$510.99; J. L. Perrier, \$892.45; B. J. Smith, \$573.80.

D Expenditures were ophthalmologists' fees at the rate of \$5 per examination in connection with applications for pensions for the blind.

Payment of Dominion's share of Pensions—Old Age Pensions Act, c. 156, R.S. \$30,377,467 87

Under the provisions of the Old Age Pensions Act, c. 156, R.S., and amendments, the Governor in Council may enter into an agreement with the government of any province for quarterly payment to such province of an amount equal to 75 per cent of the net sum paid out during the preceding quarter by such province for old age pensions and pensions to the blind pursuant to a provincial statute providing for payment of such pensions. The maximum pension is \$210 yearly, and the Dominion has the right to audit provincial pension accounts. Under the terms of P.C. 6367 dated August 10, 1943, the Governor in Council further authorized the Minister of Finance to enter into supplementary agreements with the governments of the several provinces for increasing payments to pensioners to meet wartime conditions. A special supplement not to exceed \$5 monthly was agreed upon of which the Dominion Government's share would be 75 per cent. A sum of \$3,500,000 was allotted from the War Appropriation to meet these increased payments, and expenditures of \$3,062,154.37 were made therefrom.

Details of expenditure, including the sum expended from the War Appropriation allotment are shown in the following table:

Province	Old Age Pensions				Pensions for Blind Persons			Total Payments under Old Age Pensions Act, during 1943-44
	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions during 1943-44	Dominion Government Contributions from inception of Act	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions during 1943-44	Dominion Government Contributions from inception of Act
Alberta.....	11,071	\$ 22 82	2,002,796 03	18,921,187 77	242	\$ 24 15	47,914 22	208,625 17
British Columbia.....	14,481	23 55	2,791,031 33	26,172,988 01	323	24 19	65,828 76	316,896 09
Manitoba.....	12,188	23 41	2,002,573 38*	25,046,499 38	339	24 22	60,199 34†	309,604 10
New Brunswick.....	11,843	17 69	1,732,070 49	11,623,252 90	710	23 28	136,447 29	719,706 37
Northwest Territories.....	11	24 55	2,372 68	24,712 93				
Nova Scotia.....	13,838	18 06	2,137,241 68	18,555,115 89	633	21 21	114,042 77	607,449 43
Ontario.....	56,156	23 09	10,310,621 89	117,766,741 77	1,449	24 19	283,956 32	1,526,436 69
Prince Edward Island.....	1,888	18 53	268,515 03	1,933,346 72	111	22 41	19,545 00	87,589 60
Quebec.....	47,153	22 54	8,535,362 81	55,672,732 94	2,250	24 37	452,061 25	2,148,346 51
Saskatchewan.....	12,755	23 00	2,352,406 79	23,535,839 00	317	24 54	64,035 18	309,555 79
	181,384		\$32,195,592 11	\$299,252,417 31	6,374		\$1,244,030 13	\$6,234,209 75
								\$33,439,622 24

* Further amount due for period Sept. 1943—March 31, 1944, amounting to \$288,541.49 to be paid in 1944-45.

† Further amount due for period Sept. 1943—March 31, 1944, amounting to \$8,265.86 to be paid in 1944-45.

Expenditures in 1943-44 were charged as follows:

Stat. Old Age Pensions Act, c. 156, R.S. 30,377,467 87

War Appropriation allotment..... 3,062,154 37

\$33,439,622 24

SUPERANNUATION AND RETIREMENT BENEFITS

Vote 52 (and Vote 423, Further Supplementary Estimates) Superannuation and Retirement Acts—
Administration

	Estimates	Allotments	Expenditures
Salaries	89,800 00	89,800 00	89,057 66
Cost of Living Bonus.....	17,080 00	17,080 00	16,734 54
Sundries	3,500 00	3,500 00	2,737 86
	<u>\$ 110,380 00</u>	<u>\$ 110,380 00</u>	<u>\$ 108,530 06</u>

This vote was provided for the expenses of administering the Civil Service Superannuation and Retirement Acts.

As of March 31, 1944, there were 110 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over on that date: G. L. Gullock, \$4,140. This employee also received a war duties supplement of \$300.

Vote 53 Government's contribution to the Superannuation Fund.....	2,300,000 00
Expenditures.....	<u>\$2,298,594 43</u>

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provide that the contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The sum of \$2,298,594.43 is equal to the net current contributions to the fund by such employees in the fiscal year 1942-43.

Vote 54 To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	1,800 00
Expenditures.....	<u>\$ 1,107 96</u>

Expenditures are payments of retiring allowances under P.C. 2146, October 22, 1919, to a number of former employees of the Department of Public Printing and Stationery, such allowances being graded according to age, length of service and salary received. No further retirements may be authorized under the above Order in Council.

Vote 462 To provide that certain ineligible employees, designated by the Governor in Council, who have contributed in error to the Superannuation Fund, for periods in excess of five years, may, notwithstanding anything contained in the Civil Service Superannuation Act, be deemed to be, or to have been contributors thereunder and that such employees or their dependents may be granted the allowances, gratuities or other benefits provided in the said Act, and such grant to such dependents may be made, notwithstanding the death of the employee before the date hereof.....	\$ 1 00
Expenditures.....	<u>nil</u>

Superannuation allowances—Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906	<u>\$ 123,398 62</u>
--	----------------------

This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed after April 1, 1893, and eligible for superannuation under the above Act, are made from the Open Account bearing the same title (see page CC-60).

Retirement allowances—Public Service Retirement Act, c. 67, 1920.....\$ 144,268 66

Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S. 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

Widows' Annuities—Civil Servants' Widows' Annuities Act, c. 74, 1927.....\$ 76,852 60

This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S. 1906, or would have received if, at the time of his death, he had been retired under the Act.

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.\$ 2,740 00

PUBLIC DEBT CHARGES

Interest on Public Debt—Consolidated Revenue and Audit Act, c. 27, 1931.....\$242,681,180 44

Details of this expenditure are shown in Appendix No. 2 to this Section, page CC—68.

Annual Amortization of Bond Discount, Premiums and Commissions—Consolidated Revenue and Audit Act, c. 27, 1931.....\$10,661,399 87

This amount is the proportion of bond discount, premiums and commissions on loans issued since 1930 applicable to the fiscal year 1943-44, and was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account which is shown under Open Accounts further on in this section. Details, by loans, of the amount amortized will be found in Part I of this Report (pages 5 and 40).

Servicing of Public Debt—Redemption and Transfer of Bonds—Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 41,048 41

Details of these expenditures will be found in Appendix No. 3 to this section, page CC—72.

Vote 55 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, English bill stamps, Registrars' fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England.....	1,650 00	1,732 30	1,732 30
Commission for payment of coupon and fully registered interest...	170,000 00	170,000 00	121,647 67
Fees for acting as registrar.....	5,550 00	5,550 00	5,196 46
English bill stamps, postage, etc.	500 00	500 00	
Sundries	5,000 00	4,917 70	2,811 70
	\$ 182,700 00	\$ 182,700 00	\$ 131,388 13

Details of these expenditures will be found in Appendix No. 3 to this section, page CC—72.

Loan Flotation Charges—Consolidated Revenue and Audit Act, c. 27, 1931.....\$8,624,002 25

Loan Flotation Charges, excluding discounts and commissions were classified as follows:

A	Second Victory Loan	5,621 74
B	Third Victory Loan	86,482 01
C	Fourth Victory Loan	2,951,633 52
D	Fifth Victory Loan	3,580,045 00
E	Sixth Victory Loan	320,214 41
F	War Savings Certificates and Stamps	1,639,173 67
G	Non-Interest Bearing Certificates	159 87
H	New York Loan, \$90,000,000, dated Jan. 15, 1943.....	39,142 05
I	Two year 1½% Notes due July 2, 1945	816 23
J	Prospectus Bills	713 75
		<hr/> \$8,624,002 25 <hr/>

Administration and promotion expenses in connection with the flotation of various Victory Loans and sales of War Savings Certificates and stamps were incurred by the National War Finance Committee, the establishment of which was approved by P.C. 45, January 7, 1942, as amended. A detailed breakdown of these expenses will be found in Appendix No. 4 to this section, page CC-73.

Additional expenditures on account of the Third, Fourth and Fifth Victory Loans totalling \$17,363,542.76, were charged to Deferred Charges—Unamortized discounts and commissions on loans (see under Open Accounts further on in this section) to be written off annually over the life of the loans. Of the total, \$5,057,017.39 was paid to employees for commissions on bonds sold to persons who were not (a) included on a special names list, (b) classified under "employee subscriptions" or (c) members of the Armed Forces; \$6,827,325 to dealers and brokers, and \$5,234,724.86 to Banks, Trust and Loan Companies as authorized by P.C. 2768, April 6, 1943, and P.C. 8792, November 16, 1943. The balance of \$244,475.51 was the cost of the premium allowed on conversions.

An amount of \$69,912.52, representing profits on the Bond Trading Account was credited against the above expenditures for the Fourth and Fifth Loans.

E At the close of the fiscal year, only a small portion of the expenses in connection with the Sixth Victory Loan had been paid.

The following table exhibits details of sales and expenses (excluding premiums and discounts) of the first five Victory Loans as at March 31, 1944:

	First Victory Loan 1941	Second Victory Loan 1942	Third Victory Loan 1942	Fourth Victory Loan 1943	Fifth Victory Loan 1943
Sales Analysis					
Total Sales.....	\$836,820,250 00	\$996,706,900 00	\$991,389,050 00	\$1,308,716,650 00	\$1,570,583,750 00
Number of Subscriptions.....	968,259	1,681,267	2,032,154	2,668,420	3,033,051
Expenses to March 31, 1944.....	\$ 9,125,728 18	\$ 9,808,108 19	\$ 9,791,445 43	\$ 12,059,209 34	\$ 11,827,876 99
Percentage of expenses to Total Sales.....	1.091	.984	.987	.921	.753
Expense Analysis					
Salaries.....	149,880 17	215,654 73	366,691 15	456,131 49	554,616 45
Travelling expense.....	285,347 87	294,247 80	292,121 90	335,698 28	363,696 88
Postage and express.....	51,335 18	48,841 73	53,902 70	69,619 63	77,366 68
(Communication services.....	76,407 71	82,504 27	82,988 56	72,903 45	104,783 30
Stationery and printing.....	168,407 89	200,132 46	160,114 98	172,511 56	160,963 82
Equipment and rental of equipment.....					
Office rental, light, heat and janitor service.....	37,369 00	53,736 42	18,332 39	15,867 48	23,697 46
Organization expenses.....	35,599 80	45,037 07	39,011 64	65,475 60	86,230 23
Advertising and publicity.....	1,064,685 56	1,092,898 32	39,011 64	37,201 28	61,021 27
Printing and distribution of bonds.....	372,170 90	383,571 46	1,247,917 87	1,444,533 42	1,576,955 01
Commissions to salesmen.....	1,551,983 78	1,653,739 88	463,719 39	574,411 36	592,423 16
Remuneration to banks, trust and loan companies.....	2,036,229 72	1,712,988 56	1,712,988 56	2,369,625 42	2,687,315 76
Remuneration to dealers.....	3,327,900 00	2,414,154 05	2,212,512 35	2,906,083 63	2,328,641 23
Less Bond Trading Profit.....	31,589 40	3,323,590 00	3,077,515 00	3,587,350 00	3,231,875 00
				48,203 26	21,709 26
	\$ 9,125,728 18	\$ 9,808,108 19	\$ 9,791,445 43	\$ 12,059,209 34	\$ 11,827,876 99

As of March 31, 1944, there were 388 employees whose salaries were charged to Loan Flotation Charges. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300 are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bartlett, S. G. (Aug. 31)...	\$ 5,000 00		Love, R. W.	2,400 00	375 08
Bates, R. A. P.	2,100 00		MacDonald, G. W.	2,700 00	304 42
Bedson, S. L.	2,700 00		MacKinnon, T. J.	3,200 00	327 73
Beeby, L.	2,400 00		MacOdum, M. M.	6,000 00	2,918 98
Belanger, J. G.	3,600 00	\$ 586 02	MacWhinnie, J. (June 15) ..	2,400 00	
Benham, H. A.	3,600 00	428 32	Manning, T. R.	3,200 00	
Bird, R. M.	5,000 00	1,121 70	Marcotte, J. D.	3,300 00	
Brazeau, J. A.	2,400 00		McCaw, I. C.	2,400 00	
Brough, R. R.	3,900 00	1,192 39	McClosky, W. J. (July 31) ..	3,000 00	
Brown, A. B. (Jan. 31)....	3,600 00	2,453 02	McDonagh, J. T.	3,200 00	
Brown, A. F.	2,700 00		McDowell, J. E.	2,700 00	
Budden, W. H.	6,000 00	2,268 18	McKee, C. B.	4,800 00	1,168 39
Burrows, G. H. B. (July 15)	2,700 00		McKinnon, W. C.	2,900 00	3,068 61
Campbell, E. F.	3,600 00	683 75	McMitchell, W. A.	3,240 00	1,831 55
Cantelon, C. M.	2,400 00	424 83	McNeill, H. A. L.	3,000 00	968 28
Cartier, Jacques (Sept. 30)	2,400 00		Merilees, H. J.	4,200 00	494 86
Chard, E. S.	2,700 00		Morency, J.	2,700 00	800 05
Chuchem, I. J.	2,400 00		Morin, L. E. J. (June 8) ..	3,600 00	521 69
Clifford, R. C.	2,400 00		Morine, A. N.	3,200 00	469 22
Cody, M. B.	2,400 00		Morris, K. L.	3,000 00	1,511 40
Comtois, A. C.	3,900 00	2,666 23	Morton, R. S.	3,600 00	1,629 33
Cook, C. W. (May 17)....	3,120 00		Munro, G. C.	3,300 00	2,465 62
Crack, W. C.	2,400 00		Munro, W. F.	3,600 00	529 79
Craig, J. B.	2,700 00	625 62	Nadeau, R. (Sept. 30)....	2,700 00	
Craig, H. A.	3,000 00	387 60	Neff, J. H.	3,600 00	1,778 45
Cullen, J. A.	2,400 00		Nicol, R. T.	3,600 00	1,220 71
DeMartigny, H. L.	3,600 00		Nixon, S. E.	6,000 00	2,118 70
Dennehy, H. M.	4,200 00		Paisley, J. R.	3,000 00	800 04
DePencier, J. C.	5,000 00	1,463 96	Panneton, F.	3,300 00	605 47
Desaulniers, H.	3,900 00	316 27	Parizeau, L. (Nov. 30)....	6,000 00	384 82
DesCouteaux, E. (May 24)	3,000 00		Parker, J. W.	4,500 00	
Des Grosseilliers, C. R. ...	3,000 00	1,982 53	Pearce, W. D.	2,400 00	
Desrosiers, A.	2,640 00	2,706 12	Pearson, F. B.	3,600 00	
Desrosiers, J. E.	3,600 00	2,117 30	Pezzaek, T.	3,200 00	560 75
Dickinson, H.	2,700 00		Phelan, F. J.	4,000 00	
Dion, Y. A.	2,400 00	1,898 38	Poitras, A. D.	3,000 00	
Dooner, J.	3,600 00	328 62	Prevost, J. P.	3,000 00	
Dumaine, T.	3,000 00	1,432 27	Prevost, R. (Mar. 31)....	2,400 00	
Dumoulin, J. R.	3,000 00		Racine, J. R.	3,600 00	1,349 45
Dunlevy, R. J.	5,000 00	1,084 24	Richardson, F. C.	3,000 00	664 51
Fiedler, F. M.	3,200 00		Richardson, I.	2,400 00	334 02
Goddard, N. C.	2,700 00		Robiehaud, H.	2,400 00	1,694 39
Graham, C. E.	4,500 00	793 24	Running, R. E.	2,400 00	
Grieve, C.	2,400 00		St. Amant, A.	2,400 00	
Guilmette, R.	3,900 00	3,051 39	Shaw, Rosa L. (May 31) ..	2,600 00	
Hanna, E. R.	4,800 00	1,674 84	Sellers, E. M.	2,400 00	
Hanson, T. R.	3,200 00	3,327 47	Simpson, E. W.	3,600 00	2,680 34
Harris, G. R.	3,600 00	3,621 87	Sked, J. M.	3,600 00	
Haslam, J. A.	2,700 00		Spilstead, R.	3,000 00	
Heybrook, E.	2,400 00	320 96	Spooner, F. E.	2,400 00	
Hill, H. B.	2,400 00	715 31	Stacey, G. N.	4,500 00	864 54
Isard, C. H. (Feb. 29)....	5,000 00		Taylor, T. M.	3,200 00	
Kerr, J.	3,000 00	554 72	Tessier, J.	3,000 00	
Kidd, A. L.	3,900 00	843 89	Thorburn, W. H. A.	3,600 00	390 60
Lacaille, C.	3,000 00		Tiffin, C. F.	3,000 00	
Landry, W.	3,000 00	354 32	Torrance, J. W. T.	3,600 00	
Langevin, R. V.	3,000 00	1,002 13	Turgeon, H. (Jan. 31)....	3,900 00	604 49
LeBeau, J. A.	2,680 00		Turnbull, B.	5,000 00	
Letourneau, A.	3,000 00	1,573 70	Turner, P. W.	2,640 00	380 93
Longtin, D.	3,000 00	451 57	Vachon, J. H. S. (Feb. 29)	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Verroneau, P.	2,640 00	2,004 68	Wilson, L. I. J.	3,600 00	
Wallace, D. G.	3,240 00		Wilson, R.	3,600 00	2,191 90
Walters, H. N.	3,600 00		Womersley, W.	3,600 00	
Walters, P. C. (June 30)..	3,000 00		Woodbridge, R.	3,600 00	
Westcott, F. J.	4,500 00	582 12	Woolrich, H.	2,580 00	
Williams, A. H.	2,700 00	1,825 80	Wright, J. E.	3,000 00	1,055 22

Suppliers receiving \$5,000 or more: Advertising Agencies of Canada, \$2,050,015.84; Alberta Government Telephones, \$5,020.03; Bank of Canada, \$99,385.02; British American Bank Note Company, Limited, \$585,343.80; British Columbia Telephone Company, \$14,034.58; Bell Telephone Company of Canada, \$97,538.68; Estate of Dominic Burns, \$9,736.30; Canadian Bank Note Company, Limited, \$624,722.23; Canadian Daily Newspapers Association, \$39,643.68; Canadian National Express, \$6,563.51; Canadian National Railways, \$9,677.33; Canadian National Telegraphs, \$14,891.99; Canadian Pacific Express Company, \$9,419.06; Canadian Pacific Telegraphs, \$18,059.65; Day Sign Company, Limited, \$10,689.47; Dominion Government: National Film Board, \$426,275.11; Post Office Department, \$71,282.39; Department of Public Printing and Stationery, \$906,105.17; Dymont, Limited, \$6,444.33; The T. Eaton Company, Limited, \$15,826.28; Elliott-Haynes, Limited, \$9,098.15; Fernand De Broux, \$5,798.25; Harry E. Foster Agencies, Limited, \$3,508.08; Foreign Exchange Control Board, \$15,740.47; General Advertising Incorporated, \$6,431.41; Hanson Brothers Realty Corporation, \$6,000; S. S. Holden, Limited, \$5,637.62; International Business Machines Company, Limited, \$5,112.38; A. Kimball Limited, \$26,298.10; Manitoba Telephone System, \$5,695.61; McWilliams & Broughall, \$7,170.34; Rapid Grip & Batten, Limited, \$14,739.95; Remington Rand, Limited, \$7,977.53; The Royal Trust Company, \$5,350; Royal York Hotel, \$8,295.93; Savage Display Service, \$5,263.10; Seythes & Company, Limited, \$55,414.33; Southam Press, \$33,191.53; Toronto Stock Exchange, \$5,311; Underwood Elliott Fisher, Limited, \$5,313.22.

The following temporary or voluntary workers received travelling expenses in excess of \$500: J. H. Abbey, \$1,402.75; E. M. Ainslie, \$842.15; W. M. Alley, \$753.75; L. C. Amys, \$1,353.37; A. B. Anderson, \$1,022.75; G. K. Anderson, \$1,168.60; N. B. Anglin, \$1,176.96; B. R. Arneil, \$959.33; O. C. Arnett, \$547.02; L. Aubin, \$1,519.54; H. S. Backus, \$993.05; R. D. Baker, \$759.36; T. H. Baker, \$1,316.10; D. K. Baldwin, \$3,717.40; G. V. Ballentine, \$524.63; K. F. Barbour, \$786.57; L. E. Barlow, \$1,547.40; C. E. Barnhart, \$1,401.02; A. E. Barron, \$1,165; O. J. A. Barter, \$564.52; G. G. Bartlett, \$1,131.73; H. D. Bartlett, \$1,063.86; P. H. Bartlett, \$1,046.69; E. Bastien, \$1,635.42; G. G. Beatty, \$638.86; C. C. Beaubien, \$1,970.83; R. R. Beaubien, \$745.56; P. J. Beaubier, \$988.55; Roland Belanger, \$1,024.35; H. B. Bell, \$1,174.53; J. V. Bell, \$1,268.93; L. L. Bell, \$1,095.04; Peter W. Bell, \$2,588.82; G. Benedictson, \$653.98; R. C. Berry, \$1,661; C. Berthiaume, \$1,137.50; P. Bertrand, \$1,746.66; W. A. Bewley, \$805.29; W. N. Bickle, \$1,382.84; H. P. Bickley, \$603.06; D. Blais, \$561.60; R. A. Bond, \$2,608.09; A. E. Boothe, \$1,240.63; C. H. Boothe, \$602.85; N. Bouffard, \$1,153.62; J. O. Boulanger, \$1,559.40; W. P. Bowden, \$1,433.35; G. M. Brawley, \$1,173.42; G. Bray, \$913.19; R. D. Brearley, \$797.77; F. J. Brennan, \$623.76; J. M. Bright, \$992; R. M. Brink, \$1,379.37; L. Brooks, \$701.75; J. R. Brousseau, \$589.63; A. Brown, \$702.30; G. W. Brown, \$553.64; J. S. Brown, \$1,592.21; R. B. Buchanan, \$634.77; R. V. Bullock, \$1,286.70; H. T. Burgess, \$800.74; W. E. Burke, \$713.27; L. W. Burk, \$1,480; P. Bussieres, \$947.10; H. H. Caldwell, \$1,444.37; A. H. Cameron, \$1,021.23; I. H. Campbell, \$749.81; R. C. Carlisle, \$650.65; C. Carroll, \$1,013.88; A. J. Carton, \$912.80; G. Casavant, \$1,175.07; D. K. Cassels, \$1,088.75; G. Catellier, \$641.67; Grace E. Cay, \$518.85; J. C. Chabot, \$1,182.13; J. R. Chalmers, \$721.47; L. P. Chalmers, \$1,283.70; Chas. Champagne, \$2,412.52; Cleo Champagne, \$620.69; J. A. Church, \$958.62; W. L. Cladwell, \$875.33; W. L. Clark, \$846.90; C. P. Clarke, \$1,167.30; J. O. Clarke, \$630.06; B. C. Clement, \$902.16; H. E. Cochran, \$3,220.86; H. C. Cochrane, \$924.85; J. W. Cochrane, \$3,361.69; K. A. Cockburn, \$1,380.36; H. C. S. Collett, \$558.72; W. T. K. Collier, \$2,320.45; D. W. Collver, \$606.22; E. Conway, \$1,759.24; F. E. Conway, \$891.15; J. L. Cook, \$2,823.12; C. J. Copithorne, \$1,490.04; D. S. Copus, \$1,057.57; J. M. Corbail, \$1,304.21; M. D. Cox, \$1,768.59; P. Cranoud, \$1,074.02; K. H. Crane, \$659.05; L. J. Crevier, \$1,635.87; S. W. Crook, \$964.57; G. W. Culver, \$751.10; S. H. Curran, \$722.83; S. M. Daniel, \$1,709.50; W. M. Daniel, \$1,341.38; F. Dansereau, \$2,565.50; J. L. Davis, \$753.34; W. K. Davis, \$808.53; T. F. Dawson, \$824.22; M. C. Deans, \$1,043.01; C. W. Dearberg, \$1,060.14; H. V. Debury, \$1,207.74; G. C. Deeks, \$1,389.54; S. B. G. Denton, \$1,130.01; A. W. d'Entremont, \$732.14; M. E. Dery, \$379.52; P. G. DeTonnacour, \$1,201.28; E. H. Dimock, \$657.79; R. M. Dixon, \$902.70; O. A. Doherty, \$1,495.77; E. J. Doran, \$774.20; James M. Douglas, \$1,654.21; S. T. Douglas, \$556.32; R. H. Driscoll, \$1,019.79; J. DuBuc, \$1,433; J. C. Dumont, \$798.92; W. H. V. Dunbar, \$786.06; A. M. Duncan, \$613.46; E. E. Eisenhauer, \$689.73; G. C. Elliott, \$539.06; D. W. M. Erskine, \$2,783.74; P. E. Ethier, \$1,314.98; E. Evelyn, \$1,289.45; F. W. Falkner, \$774.97; J. R. Findley, \$2,644.22; F. C. Fisher, \$543.66; L. J. Forbes, \$944.78; J. Forget, \$972.56; W. Forster, \$1,009.56; A. F. Francis, \$1,092.40; W. R. Franks, \$1,094.73; G. L. Fraser, \$911.20; R. A. Fugere, \$1,235.95; M. Gagnon, \$1,327.09; C. A. Gallagher, \$661.54; R. E. Gardiner, \$1,052.91; J. E. Garneau, \$1,103.86; Rene Gelinas, \$678.16; F. L.

Gilbert, \$854.53; A. Gillespie, \$864.92; G. Gingras, \$543.09; R. Giroux, \$1,035.05; E. E. Glasgow, \$1,201.93; W. C. Goodman, \$1,094.40; J. A. Gosselin, \$554.77; E. D. Goulding, \$1,503.15; J. L. Graham, \$965.31; E. M. Grahamslaw, \$611.60; A. W. Grandchamp, \$1,290.33; Henri Gravel, \$871.48; C. H. Guay, \$1,104.29; E. Guay, \$1,622.19; P. A. Guay, \$1,185.45; Thomas Guy, \$1,071.20; A. R. Hagar, \$1,592.47; J. D. Hagar, \$627.88; G. Halder, \$1,204.1; H. M. Hallattre, \$830.24; R. Hamel, \$774.92; G. P. Hamm, \$511.29; W. D. Hanley, \$1,288.13; S. W. Harris, \$1,299.65; W. C. Harris, \$3,228.35; W. M. Harris, \$999.27; T. R. Harrison, \$1,100.95; R. J. Hasson, \$1,419.31; H. W. Hatch, \$970.93; L. R. Hebert, \$644.51; E. M. Henderson, \$2,566.09; James Henderson, \$1,121.72; E. R. Henry, \$563.62; E. R. Henry, \$579.95; G. S. Henry, \$746.73; D. Henshaw, \$3,488.92; C. R. H. Her, \$1,103.29; G. Heywood, \$797.65; T. M. Hocken, \$1,167.89; K. Holdsworth, \$685.16; A. E. Holmes, \$674.28; L. J. Holmes, \$621.78; C. G. Horton, \$1,279.11; W. M. Houston, \$769.48; R. L. Howard, \$1,167.34; J. D. Hughes, \$1,967.41; S. A. Hughes, \$1,357.21; H. A. Humbler, \$1,626.37; E. W. H. Husband, \$1,234.14; B. A. Ingraham, \$592.98; F. J. Isard, \$1,538.83; C. L. Jackson, \$806.05; R. E. Jackson, \$1,108.20; W. H. R. Jarvis, \$660.71; P. M. Johnson, \$578.56; T. E. Johns, \$976.55; C. E. Jolly, \$3,321.34; J. B. Joly, \$613.27; A. E. Jukes, \$559.66; R. N. Kalbrosch, \$752.45; J. E. Kama, \$759.83; J. G. Kellam, \$689.48; A. P. Kennedy, \$1,363.97; E. M. Kennedy, \$1,402.16; W. H. Kerr, \$587.16; G. Kidd, \$673.52; D. J. Kilgour, \$1,064.92; C. G. King, \$901.1; E. F. C. Kinneer, \$1,409.27; W. J. Kirby, \$746.42; G. C. Knowles, \$1,135.26; V. Knowles, \$819.92; J. D. Labbe, \$626.21; E. Labelle, \$669.31; U. Labelle, \$744.75; E. Lebreque, \$916.95; R. Lacroix, \$864.09; G. Laflamme, \$1,612.49; A. Lamoureux, \$880.15; R. S. Lampond, \$1,537.88; O. S. Lammpan, \$850.87; G. Landry, \$1,285.31; A. C. Lanthier, \$1,233.94; R. Laplante, \$744.33; J. A. Lapointe, \$945.92; N. Laramee, \$1,144.99; A. O. Lander, \$980.20; L. G. Layton, \$829.51; J. A. Liddy, \$952.95; D. R. Lee, \$1,460.74; W. C. Lee, \$634.99; H. Lefebvre, \$834.53; M. M. Lehoudey, \$794.51; J. P. LeMoine, \$842.09; H. Letourneau, \$653.94; P. E. Letourneau, \$898.08; J. L. Levesque, \$1,716.51; G. C. Lindsay, \$2,029.10; H. G. Lindsay, \$1,328.23; R. G. Loughlin, \$1,608.87; J. R. Lunsden, \$1,013.33; W. J. Lyons, \$2,814.13; E. M. MacBeyne, \$503.27; H. M. MacDonald, \$347.83; N. D. MacDonald, \$1,012.35; K. G. MacDuffee, \$888.58; J. L. MacKee, \$1,301.05; D. L. MacLaren, \$1,231.38; W. G. MacLaren, \$1,838.55; D. D. MacLeod, \$2,154.19; N. L. MacNames, \$2,081.99; D. J. MacNeill, \$1,326.96; J. D. MacPherson, \$1,197.20; William Macpherson, \$789.34; F. P. Maillon, \$1,442.19; D. Mann, \$1,100.20; D. B. Mansur, \$2,584.05; R. Marchand, \$2,039.47; G. P. Marchesseau, \$2,282.57; E. D. Marleau, \$707.81; B. K. Marshall, \$1,157.20; C. H. D. Marshall, \$806.13; B. H. Mason, \$2,288.77; W. Mason, \$747.05; A. B. Massey, \$717.10; G. K. Masters, \$1,098.30; H. A. Matthews, \$1,216.70; E. R. Mayall, \$506.78; F. G. McCarthy, \$1,012.39; C. W. McBride, \$1,436.68; H. J. McCarrey, \$1,268.66; O. E. McCarthy, \$1,263.25; W. H. McCormick, \$1,507.58; C. D. McCreary, \$674.58; C. L. McCutcheon, \$1,110.49; R. W. McFadden, \$748.27; S. L. McGinnis, \$1,332.30; J. H. McIntosh, \$1,263.33; G. A. McKay, \$1,070.92; J. O. McKenzie, \$637.32; V. J. McLellan, \$768.80; W. J. McLelland, \$1,289.87; J. A. McMahon, \$700.52; R. S. McMurdo, \$1,114.47; W. E. McMurtry, \$522.20; G. R. McPhee, \$2,824.03; A. F. Mercer, \$723.80; H. M. Miller, \$654.45; J. R. Miller, \$1,196.12; L. G. Milson, \$686.05; L. G. Mills, \$3,022.40; D. E. Mitchell, \$1,330.25; T. M. Molley, \$537.70; T. F. Moore, \$886.22; H. L. Morcan, \$985.38; M. R. Morgan, \$513.71; A. Morissette, \$1,947.18; D. E. Morrison, \$1,062.86; E. P. Mowat, \$548.54; E. F. Mulqueen, \$1,553.24; J. P. Murray, \$834.27; P. Ian Murray, \$557.21; G. Meyers, \$655.85; W. H. Nanson, \$1,074.24; C. M. Nash, \$780.53; T. H. Newell, \$684.96; A. Normandin, \$1,607.50; R. B. O'Brien, \$905.14; S. B. O'Hara, \$531.64; C. J. Oliphant, \$1,256.15; I. Olivier, \$872.22; F. E. Osborne, \$506.89; G. H. Osler, \$627.52; W. A. Owens, \$806.49; A. E. C. Oxley, \$712.91; C. Page, \$605.15; E. J. Papillion, \$560.83; P. Parrot, \$774.81; D. D. Patterson, \$711.60; J. S. Patterson, \$1,425.57; P. R. Payn, \$1,214.30; E. L. Pearce, \$1,120.28; E. G. Pearce, \$766.88; L. A. Pedneault, \$898.75; F. W. Peel, \$1,358.75; F. Pepper, \$760.78; N. L. Perdue, \$539.26; A. O. Philip, \$596.17; E. Pigeon, \$585.31; A. G. Plaxton, \$892.77; K. E. Plumpton, \$1,332.44; E. R. Pope, \$714.65; W. J. Pope, \$513.81; A. V. Pothier, \$1,823.56; F. J. Potter, \$1,139.80; W. H. Price, \$1,411.94; E. L. Pudden, \$805.47; R. Purves, \$654.40; J. H. Ratcliffe, \$2,715.81; H. J. Reid, \$1,203.09; W. A. Reid, \$1,189.69; R. J. G. Reiner, \$2,078.13; L. A. Richard, \$788.02; H. Richardson, \$4,337.30; J. B. Ridley, \$1,482.01; D. Ritchie, \$1,130.47; S. G. Robbins, \$504.61; P. Robert, \$585.87; J. A. Roberts, \$1,514.30; R. W. Robertson, \$1,392.86; F. E. Robinson, \$716.43; W. A. Robinson, \$1,291.99; S. H. Robitaille, \$1,402.79; F. Rochoon, \$973.70; J. C. Rogers, \$661.43; H. Romanchych, \$504.18; T. F. Root, \$597; G. W. W. Ross, \$578.66; J. B. Ross, \$1,249.45; M. V. Ross, \$810.32; P. E. Ruel, \$600.18; G. C. Randle, \$621.64; J. C. Ruske, \$769.43; J. M. Rutherford, \$602.25; G. P. Sabiston, \$876.90; R. L. St. John, \$711.48; E. M. Saunders, \$1,063.01; E. D. Scott, \$1,069.16; W. W. Slaver, \$756.71; R. M. Sheppard, \$759.07; F. A. Sherrin, \$1,622.66; J. L. Simard, \$800.05; D. G. Simpson, \$1,709.61; J. G. Singer, \$544.18; J. T. Skelly, \$1,491.13; W. T. Slessor, \$511.08; M. V. Smith, \$714.63; E. G. Sorsoleil, \$2,048.78; E. G. Spalding, \$824.23; A. G. A. Spence, \$1,413.46; H. D. Stanley, \$1,311.77; J. M. Stewart, \$2,129.27; J. I. Sutherland, \$658.81; R. E. Sutton, \$716.41; J. E. Sydlie, \$679.40; C. Taillon, \$1,409.45; E. Tanguay, \$706.99; C. R. Tanner, \$920.49; E. H. Tanner, \$908.75; O. R. Tanner, \$664.30; W. B. Taylor, \$887.99; J. W. Tevell, \$1,508.57; P. E. Theberge, \$1,666.85; R. Thierin, \$1,224.69; S. Thibault, \$1,305.50; G. Thibedeau, \$1,178.09; G. A. Thomas, \$1,358.40; G. M. Thompson, \$3,016.86; H. M. Thompson, \$694.29; C. A. Thomson, \$1,012.22; Wm. E. Thomson, \$2,022.84; G. Thorey, \$749.03; R. G. Thorley, \$583.52; H. L. Thompson, \$813.47; R. Trotter, \$1,490; W. C. Turley, \$1,243.02; A. C. Turner, \$510.31; E. W. Turner, \$678.96; J. F. VanBuskirk, \$1,884.51; H. J. Vandewater, \$1,062.70; F. G. Venables, \$1,303.02; J. H. Vernon, \$734.19; F. G. Walker, \$1,256.13; J. H. Walkes, \$597.35; W. A. Wall, \$2,504.48; T. G. Walsh, \$1,251.70; A. G. Walwyn, \$1,509.43; G. R. Warburton, \$1,047.60; M. F. Wardhaugh, \$872.39; H. H. Warren, \$510.20; E. A. Webb, \$1,814.53; D. B. Weldon, \$608.50; L. A. Weinreb, \$774.97; J. J. West, \$2,642.94; W. T. White, \$834.93; G. C. Wilkins, \$924.86; M. G. Wilkinson, \$722.83; T. B. Wilson, \$979.96; W. F. Wilson, \$827.31; G. R. Winchester, \$656.34; J. D. Winslow, \$924.84; F. A. L. Woodland, \$1,273.53; J. C. Woodside, \$1,296.63; F. C. Woolley, \$1,609.06; G. E. Wootten, \$1,293.97; L. F. Worsley, \$677; J. R. Wright, \$933.90; R. K. Wright, \$1,047.34; G. S. Yardley, \$711.41; N. D. Young, \$1,521.20.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Subsidies to Provinces

Ontario	3,155,007 48
Quebec	2,866,589 88
Nova Scotia	705,140 18
New Brunswick	732,385 76
Manitoba	1,717,879 38
British Columbia	1,003,439 86
Prince Edward Island	381,931 88
Alberta	1,794,810 20
Saskatchewan	2,092,168 60
	<u>\$ 14,449,353 22</u>

Appendix No. 5 to this Section, page CC—75, shows by provinces the amount to which each is entitled and the individual payments made.

Special Compensation to Provinces

Vote 463 To enable the Minister of Finance, subject to an agreement to be entered into with the Government of each province, to guarantee the provincial liquor revenues of the provinces entering into an agreement, pursuant to the offer made by the Minister of Finance to the Provincial Premiers on March 2, 1943, whereby in consideration of the provinces raising retail prices for spirits by an amount at least sufficient to absorb the increase in excise duty of \$2.00 per proof gallon, imposed under amendment to the Excise Act, Chapter 9, Statutes of Canada, 1943, and an additional amount equivalent to \$2.00 per proof gallon, the Dominion guarantees, for the duration, of the wartime liquor control restrictions, the liquor revenues of each province on the basis of such revenues received during the 12 months ending June 30, 1942, provided that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....\$		1 00
Expenditures.....		nil

As of March 31, 1944, no agreements had been entered into under this authority.

To provide for compensation to Provinces re Taxation Agreements, Dominion-Provincial Taxation Agreement Act, 1942, c. 13, 1942-43.....	<u>\$95,434,861 93</u>
--	------------------------

Compensation to provinces in return for vacating the personal income and corporation tax fields for the duration of the war, and for reduction in gasoline revenue.

	Income and Corporation Taxes		Gasoline Tax		Total
	Year Ending	Amount	Year Ending	Amount	
Prince Edward Island ..	Mar. 31, 1944	680,642 92	Dec. 31, 1943	46,884 66	727,527 58
Nova Scotia.....	Feb. 29, 1944	2,911,078 03	Nov. 30, 1943	696,490 48	3,607,568 51
New Brunswick.....	Jan. 31, 1944	3,650,067 45	Oct. 31, 1943	399,172 50*	4,049,239 95
Quebec.....	Mar. 31, 1944	20,316,779 45	Mar. 31, 1944	1,863,369 00	22,180,148 45
Ontario.....	Mar. 31, 1944	29,182,329 12	Mar. 31, 1944	7,440,329 71	36,622,658 83
Manitoba.....	Jan. 31, 1944	5,331,423 41	Apr. 30, 1943	334,206 55	5,665,629 96
Saskatchewan.....	Jan. 31, 1944	5,800,733 59	Apr. 30, 1943	496,022 81	6,296,756 40
Alberta.....	Mar. 31, 1944	3,758,999 35			3,758,999 35
British Columbia.....	Mar. 31, 1944	12,046,200 15	Mar. 31, 1943	480,132 75	12,526,332 90
		<u>\$83,678,253 47</u>		<u>\$11,756,608 46</u>	<u>\$95,434,861 93</u>

* Balance of payment.

Under the provisions of The Dominion-Provincial Taxation Agreement, 1942, c. 13, 1942-43, the Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the government of any of the provinces of Canada to provide, subject to terms and conditions, that the province and its municipalities shall cease to levy personal income and corporation taxes for the duration of the war and for a certain readjustment period thereafter, and to provide for the payment of compensation by the Dominion to the province therefor. Section 5 of the Act provides, subject to terms and conditions, for compensation to the provinces by the Dominion for loss of revenue re tax on sale of gasoline. The annual Dominion compensation for corporation, income and gasoline taxes is computed on a basic year being, in the case of each province or municipality concerned, the fiscal year ending nearest to December 31, 1940.

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 56 Canadian General Council of the Boy Scouts.....\$ 9,000 00

Vote 57 Dominion Council of the Girl Guides.....\$ 4,860 00

Vote 58 Royal Astronomical Society.....\$ 1,620 00

Vote 59 Royal Canadian Academy of Arts.....\$ 2,025 00

Vote 60 Royal Society of Canada.....\$ 4,500 00

Vote 61 To provide for report on cultural conditions in Canada (literature, art, drama,
education, etc.)\$ 2,500 00

The above amount was paid to the Canadian Authors' Foundation.

Vote 62 Federal District Commission—Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and for improvement to the parkway system under the control of the Federal District Commission..... 133,500 00

Expenditures.....\$ 128,952 73

Expenditures are payments to the Federal District Commission. The accounts of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of Section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in Appendix 7 to this section, see page CC—93.

Federal District Commission—Maintenance of parks, parkways and plant, Ottawa and vicinity under control of the Federal District Commission.....\$ 200,000 00

This is a statutory grant paid to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, and amendment, c. 26, 1928. The accounts of the Commission in respect to this service are audited by the Auditor General of Canada pursuant to the provisions of Section 18 of the said Act and his report in this connection will be found in Appendix 7 to this section, see page CC—93.

Corporation of the City of Ottawa, Ottawa Agreement Act, c. 43, 1943-44. \$ 100,000 00

The agreement was originally ratified by c. 15, 1920, and was renewed for a period of one year by c. 59, 1924. By c. 21, 1925, the annual payment was increased to \$100,000 and the agreement was extended for 5 years. In 1931 and annually thereafter, the agreement was extended for a further year, the present extension being authorized by c. 43, 1943-44.

National Battlefields Commission, c. 57, 1908, and amendments. \$ 75,000 00

This amount is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of c. 57, 1908, an Act respecting the National Battlefields at Quebec. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Appendix 8 to this section, see page CC—97.

GENERAL

Vote 63 Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations

	Estimates	Allotments	Expenditures
A Salaries	64,650 00	64,650 00	47,959 92
B Cost of Living Bonus and Other Pay-list Items.	2,529 00	2,529 00	2,215 02
C Travelling Expenses	1,000 00	1,000 00	559 35
D Telephone and Telegrams.	800 00	800 00	15 57
E Printing and Stationery.	1,200 00	1,200 00	187 99
F Reporting Service	800 00	800 00	39 60
G Dominion Trade and Industry Commission.	1,000 00	1,000 00	
H Sundries	2,000 00	2,000 00	852 68
	<u>\$ 73,979 00</u>	<u>\$ 73,979 00</u>	<u>\$ 51,830 13</u>

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect of goods produced in or imported into Canada, inquiries into costs of raw materials, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear and give decisions on appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 59, 1935 provides for the establishment of commodity standards and investigation into complaints respecting unfair trade practices.

As of March 31, 1944, there were 15 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: H. B. McKinnon, Chairman, \$12,000; R. Cousineau, \$3,000; J. C. Leslie, \$2,940; J. R. MacGregor, \$6,000; P. G. Turner, \$4,500.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salary is detailed above: P. G. Turner, \$900 per annum.

Annuity payments totalling \$2,499.96 were made from this account to M. N. Campbell, former Vice-Chairman, as authorized by P.C. 13/1280, Feb. 17, 1943.

Vote 64 To provide for expenses of the Comptroller of the Treasury's Office

	Estimates	Allotments	Expenditures
A Salaries	2,279,600 00	2,279,600 00	2,167,011 85
B Cost of Living Bonus and Other Pay-list Items.	251,325 00	251,325 00	218,797 09
C Travelling Expenses	25,000 00	25,000 00	17,441 18
D Printing and Stationery.	125,000 00	125,000 00	120,280 67
E Rent of Equipment.	82,000 00	82,000 00	79,436 50
F Sundries	30,000 00	30,000 00	24,656 39
	<u>\$2,792,925 00</u>	<u>\$2,792,925 00</u>	<u>\$2,627,623 68</u>

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

As of March 31, 1944, there were 1,475 employees paid from this account, including those whose salaries were refunded by the National Harbours Board. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G.....	\$ 9,000 00		Fauvel, B. A.	2,400 00	
Comptroller of the			*Fee, J. H.	2,700 00	
Treasury			Feron, F. G.	3,360 00	
*Hodgkin, J. O.....	5,700 00		Fidler, M. D.	3,120 00	458 86
Asst. Comptroller			Flanagan, P. T.....	3,600 00	438 41†
*Allen, A. T.....	3,600 00		*Flegg, H. V.....	2,700 00	1,289 14†
Anderson, J.	4,140 00		Foisy, W.	3,600 00	
*Anderson, J. P.....	2,460 00		*Franklin, A. V.....	4,140 00	
*Anderson, T. R. C.	3,120 00	\$ 564 69†	*Fraser, J. A.	3,120 00	
*Angers, C. E.....	2,700 00		Frost, E. L.	2,820 00	
Atkinson, C. T.....	2,460 00		Gagnon, P. E.	3,240 00	
*Bannard, A. W.....	3,120 00	428 87†	Garland, G. A.....	2,400 00	
*Beach, N. E.	3,000 00	2,427 30†	Gilman, H. D.....	3,960 00	
*Beaudoin, J. R. L.....	2,940 00		Graham, H. M.	2,700 00	
Berthe, E. H.....	2,700 00	932 40	Gray, A.	3,180 00	
Bishop, J. T.....	2,700 00		Greenway, W. J.	4,800 00	
*Boswell, A. L.....	2,700 00		*Hagan, C. H. (Nov. 21)...	2,400 00	
Bouthillier, A. J. (Mar. 20)	3,120 00		Hart, D.	2,460 00	
Bowie, G. G.....	2,400 00		*Hawkins, E. W.	2,700 00	333 18†
Bowles, T.	3,000 00		Hearnden, J. R.	2,460 00	
Brindell, E. J.....	3,600 00		*Hendry, D.	2,820 00	
Brisson, J. T.....	3,600 00	2,043 85†	Hester, H. H.	4,140 00	
Brooks, M. J.....	2,700 00		*Hoare, G. A.	3,120 00	
*Brown, H. J.....	2,400 00		Hodgins, G. W. F.....	3,600 00	
*Burdett, R. A.....	3,240 00	345 08†	Holmes, F. W.	3,120 00	
Burnes, C. H.....	2,400 00		Horton, J. W.....	2,700 00	
Burns, E.	2,400 00		*Houghton, J. E. W.....	3,060 00	1,283 25†
Caloren, H. F. (Aug. 1) ..	3,120 00		Jarvis, H. A.	2,700 00	
*Cameron, F. J.....	3,120 00		Jesshope, E. V.	3,120 00	
Charlton, H. G.....	3,180 00	2,341 99†	Johannsson, M.	2,460 00	911 85†
*Clark, J. A.....	2,700 00		Johnson, A. B.	2,460 00	
*Coburn, F. G.	3,480 00	2,315 81†	Keating, N. A.	2,700 00	
Coffin, L. L.	3,240 00		Kelley, H. W.....	2,460 00	
*Cordes, H. G. M.....	3,000 00		*Kelley, J. C.	3,000 00	360 88
Corrigal, H. W.	2,400 00		*Kelly, J. I.	2,820 00	
Couillard, J. E.....	3,600 00		*Lacombe, J. A.	3,120 00	
*Courtemanche, J. H.	2,700 00		*Lancaster, H. L.	3,120 00	
Craig, H. C.	4,140 00	2,028 13†	Lane, J. P.	2,400 00	
Craig, L. C.	4,260 00		Lang, R. H. (Dec. 8)....	4,260 00	
*Crocker, C. C.....	3,000 00		Langdon, E. T.	4,980 00	
*Cullen, J. B.....	2,400 00		Lapointe, A. (Dec. 8)...	2,700 00	
Currans, H. D.	2,400 00		*LaRochelle, J. (Nov. 23)...	2,700 00	
Currie, G. F.	2,400 00		*Latendresse, J. A. R.....	3,600 00	
*Cuthill, D. J.	2,700 00		*Lauchlan, W.	3,600 00	
*Davis, R. E.....	3,600 00		Lemay, J. A.	4,140 00	
*Dawson, J. D.	3,600 00	947 70†	*Lemay, J. H.	2,400 00	
*Dawson, J. R.....	2,820 00		*Lomax, J. M.	3,600 00	2,725 20†
deJocas, H.	3,360 00		*Long, C. E.	2,700 00	859 44†
Dilks, C. N.....	2,820 00		Lynch, M. E.	2,400 00	
*Donkin, F. W.	4,200 00	708 72†	MacDonald, D. A.....	2,760 00	
*Donnelly, B. C.	3,000 00		*Mackie, T. E.	2,400 00	1,014 00†
Drew, D. S.	2,700 00		MacLennan, F. M. (Dec. 8)	5,400 00	
*Duncan, C. C.....	2,760 00	306 89†	*Mallace, T. B. (Aug. 15) ..	4,200 00	
Fagan, M. E.	2,940 00		Marcoux, J. O. J.....	3,000 00	
Fairbairn, W. B.	2,880 00		*Matheson, C. P.....	2,820 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Mattice, W. J.	3,120 00		Sawyer, E. A.	3,480 00	
McCarthy, W. W.	2,700 00		Scatcherd, E. C.	2,940 00	
McCoy, J. P.	2,400 00		*Shaver, G. M.	3,600 00	879 46†
McCullough, W. W.	2,700 00		*Slack, G. H. (Mar. 10)....	2,400 00	
McCutcheon, L. W.	4,140 00		Slasor, H.	3,480 00	
*McDougall, S.	2,940 00		Sloman, H.	4,800 00	
McGill, J. J.	4,140 00		Smith, J.	3,600 00	
McLaren, S. H.	4,440 00		Smithers, H. L.	3,360 00	
(on loan to Unemploy- ment Insurance Com- mission)			Smythe, A. E.	3,120 00	1,541 47†
McMullen, J. E.	3,600 00		Somerville, J. M.	2,700 00	
McPhail, A. S.	3,120 00		*Spence, W. C.	2,700 00	
*McQuarrie, W. E.	2,700 00		Stanley, G. M.	2,400 00	
*Megaffin, W. H.	2,400 00		Stephenson, P. C.	4,440 00	
Monk, G. B.	3,600 00		Stevens, J.	4,620 00	
Moore, W. P.	3,000 00		Stokoe, T. N.	2,760 00	
*Morgan, I. M.	3,600 00		*Stremes, F. W.	3,000 00	1,606 10†
*Morton, R. L.	3,120 00		Strong, R. A.	3,000 00	
*Myers, J. W.	3,480 00		Thornton, W. A. (Dec. 8).	2,700 00	
Neville, P. V.	2,700 00		Tremblay, R.	3,120 00	
Noonan, J. V.	2,400 00		Viau, M. E. A.	2,400 00	
O'Connor, W. J.	3,120 00		*Virr, L. S.	2,400 00	
O'Dempsey, J. A.	2,400 00		*Waldorf, C. V.	2,700 00	
Oliver, D. W. G.	4,800 00		*Walton, W. S.	2,700 00	
Pariseau, P. E.	3,240 00		*Waters, R. V.	2,700 00	
Payne, S. A.	2,700 00		Weeks, F. O.	4,800 00	
Paynter, W. J. (Jan. 31)..	2,700 00		Weir, J. W.	2,700 00	
Phillips, T. F.	2,700 00	1,957 31†	White, C. L. W.	4,800 00	
*Playfair, R. C.	4,200 00	725 90†	*White, H. J.	2,700 00	2,196 00†
Pollard, G. H.	2,400 00		*Whittle, D. G.	4,800 00	1,027 54†
Powers, G.	2,400 00		*Wilkinson, C. L.	2,460 00	
*Pratte, J. E. H.	4,440 00		Willis, T. G.	2,400 00	1,098 00†
Rathwell, W. K.	3,840 00	640 21†	Wilson, H. E.	2,580 00	
*Rayner, H. B.	3,600 00		Wilson, H. T.	3,420 00	
Reilly, T. H.	2,700 00	335 00†	Wood, E. E.	4,620 00	
Roberts, S. V.	4,980 00		*Wood, F. E.	5,000 00	
Robertson, C. R.	2,400 00		Wood, W. J.	2,700 00	
*Rolston, J. R.	2,580 00	501 53†	Woodside, E. H. S.	4,080 00	
Roy, J. L.	3,420 00		*Woolsey, A. G.	2,640 00	
Rusk, H.	2,580 00		*Worden, G. F.	3,120 00	
Russell, J. G.	2,880 00		*Wright, C. J.	2,460 00	
			*Wymbys, A. D.	3,120 00	
			Yetts, C. N.	3,120 00	

* Received additional compensation—see following list.

† Part of travelling expenses paid from the War Allotment.

As of March 31, 1944, there were 262 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): A. T. Allen, \$540; J. P. Anderson, \$240; T. R. C. Anderson, \$1,500; C. E. Angers, \$900; A. W. Bannard, \$2,280; N. E. Beach, \$1,140; J. R. L. Beaudoin, \$660; A. L. Boswell, \$300; H. J. Brown, \$720; R. A. Burdett, \$360; F. J. Cameron, \$1,020; J. A. Clarke, \$120; F. G. Coburn, \$1,320; H. G. M. Cordes, \$120; J. H. Courtemanche, \$420; C. C. Crocker, \$300; J. B. Cullen, \$720; D. J. Cuthill, \$120; R. E. Davis, \$720; J. D. Dawson, \$1,200; J. R. Dawson, \$780; F. W. Donkin, \$1,200; B. C. Donnelly, \$600; C. C. Duncan, \$880; J. H. Fee, \$120; H. V. Flegg, \$420 (Mar. 1); A. V. Franklin, \$1,260; J. A. Fraser, \$600; C. H. Hagan, \$300 (Nov. 21); E. W. Hawkins, \$420; D. Hendry, \$120 (July 1); G. A. Hoare, \$720; J. O. Hodgkin, \$300; J. E. W. Houghton, \$660; J. C. Kelley, \$600; J. I. Kelly, \$780; J. A. Lacombe, \$600; H. L. Lancaster, \$600; J. A. LaRochelle, \$780 (Nov. 23); J. A. R. Latendresse, \$540; W. Lauchlan, \$540; J. H. Lemay, \$1,200; J. M. Lomax, \$1,200; C. E. Long, \$300; T. E. Mackie, \$480; T. B. Mallace, \$450 (Aug. 15); C. P. Matheson, \$480; W. J. Mattice, \$600; S. McDougall, \$60; W. E. McQuarrie, \$120; W. H. Megaffin, \$480; I. M. Morgan, \$1,000; R. L. Morton, \$480; J. W. Myers, \$120; R. C. Playfair, \$800; J. E. H. Pratte, \$360; H. B. Rayner, \$240; J. R. Rolston, \$120; G. M. Shaver, \$240; G. H. Slack, \$300 (Mar. 10); W. C. Spence, \$420; F. W. Stremes, \$300; L. S. Virr, \$300; C. V. Waldorf, \$900; W. S. Walton, \$120 (Oct. 1); R. V. Waters, \$120; H. J. White, \$420; D. G. Whittle, \$700; C. L. Wilkinson, \$240; F. E. Wood, \$1,000; A. G. Woolsey, \$180; G. F. Worden, \$480; C. J. Wright, \$540; A. D. Wymbys, \$480.

The following employees, whose salary rates were under \$2,400 on that date received travelling expenses in excess of \$300: T. W. Bee, \$1,088.25; W. R. Butchart, \$1,659.06; R. M. Gervan, \$307.83; W. W. Holcombe, \$1,318; J. Loeman, \$703.74; J. A. Lynas, \$1,317.06; E. J. Rice, \$992.50. The travelling expenses of certain other employees were paid from the War Allotment (see page CC-33).

D All payments made to King's Printer.

E Expenditures under this allotment consist of payments to International Business Machines Limited for rental of business and accounting machines.

Vote 65 Farmers' Creditors Arrangement Act, 1934, and Municipal Improvements Assistance Act, 1938—Administration

	Estimates	Allotments	Expenditures
A Salaries	41,760 00	40,760 00	37,439 58
B Cost of Living Bonus	3,740 00	4,740 00	4,224 81
C Fees—Commissioners and Official Receivers.....	48,000 00	46,000 00	38,830 10
D Travelling Expenses	17,000 00	16,500 00	7,905 57
E Stationery and Equipment.....	5,000 00	5,000 00	3,558 25
F Postage	7,000 00	9,000 00	7,897 07
G Rents	1,000 00	1,500 00	1,282 95
H Filing and Legal Costs	6,000 00	6,000 00	5,334 22
I Telephone and Telegrams	1,000 00	1,000 00	708 94
J Land Appraisals	15,000 00	15,000 00	10,481 86
K Sundries	1,500 00	1,500 00	1,237 84
	<u>\$ 147,000 00</u>	<u>\$ 147,000 00</u>	<u>\$ 118,901 19</u>

Expenditures were entirely in respect of the administration of the Farmers' Creditors Arrangement Acts of 1934 and 1943, and were distributed as follows: Alberta, \$33,402.48; Manitoba, \$1,387.09; Saskatchewan, \$67,821.25; and Head Office, \$16,290.37.

As of March 31, 1944, there were 28 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in brackets): C. W. Hoffman, \$3,600; H. W. Millican, \$3,600; J. G. Olding (Dec. 1), \$3,000; C. A. Port, \$3,000.

C D Certain fees and travelling allowances were made to members of the Boards of Review until December 15, 1943, at which date the Farmers' Creditors Arrangement Act, c. 26, 1943, came into effect. Procedure under this authority involved the discontinuance of such Boards of Review.

C Fees in excess of \$1,000 were paid to the following Commissioners: F. M. Borland, \$1,012.50; William Hall, \$1,065; Frank Holmes, \$1,102.50; Charles Wilson, \$1,095.

Payments in excess of \$1,000 to Official Receivers: J. M. Bright, \$1,580; S. N. Davidson, \$1,354.20; John Decore, \$1,135; A. N. Forcier, \$2,650; W. O. Fraser, \$1,010; J. E. Friesen, \$1,655; J. M. Goldenberg, \$1,845; J. C. Marshall, \$2,520; J. B. McGuire, \$1,170.90; L. T. McKim, \$1,200; D. J. Mitchell, \$1,230; H. A. Rutherford, \$3,505.

D Travelling expenses in excess of \$300 were paid to the following judges: Mr. Justice P. M. Anderson, \$614.85; Chief Justice J. T. Brown, \$805; Mr. Justice W. R. Howson, \$428.41; Mr. Justice S. J. Shepherd, \$528.05.

Commissioners and Registrars also were paid travelling expenses from this allotment. Those receiving \$300 or more were as follows: F. M. Borland, \$654.95; F. W. Holmes, \$739.90; H. W. Millican, \$731.45; William Rea, \$396.55; Charles Wilson, \$633.70.

J Administrative costs of land appraisals made by the Canadian Farm Loan Board, distributed by provinces were as follows: Alberta, \$2,501.86; Saskatchewan, \$7,980.

Vote 66 To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, re-classifications and increases.....	100,000 00
Less transferred	4,102 57
Expenditures.....	\$ 95,897 43
	nil

Amounts transferred to supplement the salary allotments of various departments were as follows: Mines and Resources (Surveys and Engineering Branch), Vote 144, \$720; Public Printing and Stationery, Vote 252, \$67.88; Vote 254, \$584.79; Privy Council, Vote 248, \$2,729.90.

Vote 67 Unforeseen expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00	
Less transferred	238 39	
		79,761 61
Expenditures.....		\$ 41,227 60

Amounts transferred to other departments were as follows: External Affairs, \$195.25; Mines and Resources (Immigration Branch), \$7; Public Works, \$15; Transport, \$21.14.

Expenditures by this Department amounted to \$41,227.60 as follows: expenses and remuneration of J. C. Thompson, F.C.A., for an audit made of provincial revenues from the sale of alcoholic beverages, \$28,036.60 (P.C. 31,3711, May 5, 1943); expenses of the Dominion Bureau of Statistics in connection with the census of the Public Service, \$3,191 (T.261710.B, April 20, 1944); and grant toward relief of distress resulting from fire at Hebertville Station, Quebec, \$10,000 (T.244138.B, July 15, 1943).

Redemption of Previous Years' cheques—Consolidated Revenue and Audit Act, c. 27, 1931..\$ 742 72

This amount represents payment, or provision for payment, of outstanding cheques received during the year, the amounts of which had previously been written off to Revenues.

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
CC-29 Comptroller of the Treasury.....	8,619,200 00	8,403,900 33	947 76	20,717,995 64
CC-33 Expenses of Administration, Em- ployees Plan—Victory Loans....	125,353 00	125,314 99	.....	166,015 03
CC-33 Expenses of co-ordinating officer for Public Service 6th Victory Loan..	3,000 00			
CC-33 To provide for losses of remittances for War Savings Certificates and losses of War Savings Stamps or proceeds from the sale of same in accordance with the terms of P.C. 11/7359 of August 19, 1942.....	8,000 00	5,567 25	.....	13,077 25
CC-34 To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distributing War Savings Stamps, War Sav- ings Certificates or Victory Bonds	2,000 00	1,501 03	.....	1,501 03
CC-34 To provide for payment to certain employees of amounts deducted from their wages by the C.F.L. Engineering Co., under the Pay Roll Savings Plan for the purchase of the Third and Fourth Victory Loan Bonds.....	1,585 14	1,585 14	.....	1,585 14
CC-34 To provide for payment to Mary Holdsworth, Vancouver, B.C., for injuries received when struck by a falling Victory Loan sign, the property of the Crown.....	250 00	250 00	.....	250 00
19059—9½				

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
<i>CURRENT—Concluded</i>				
CC-34 To provide for payment to the Bank of Montreal, Quebec, to cover loss on sale of bonds to former employees of the Dominion Arsenal, Quebec.....	63 00	63 00	.....	63 00
CC-34 Expenses of Dominion-Provincial Conference, preparation, etc.....	6,000 00	4,872 42	.....	4,872 42
CC-34 Expenses of Overseas Cheque Adjustment Branch.....	4,200 00	4,189 30	.....	7,295 35
CC-34 To provide for payment of premiums on the purchase of Dominion of Canada Registered Stock.....	19,300 00	13,015 91	.....	8,239,699 20
CC-35 Old Age Pensions including pensions to the Blind—Dominion's share of pensions.....	3,500,000 00	3,062,154 37	.....	3,062,154 37
CC-35 Conversion of Large Dwellings into multiple housing units.....	1,037,500 00	840,832 31	.....	840,832 31
CC-37 †Wartime Prices and Trade Board—Administration.....	14,300 000 00	13,705,006 48	2,609 32	24,147,499 04
CC-49 To provide for purchase of space in daily and weekly newspapers, labour papers, farm papers, etc., for the purpose of publicizing the Prime Minister's radio address on December 4th, 1943 in support of the economic stabilization program.....	25,000 00	22,539 02	.....	22,539 02
CC-49 Subsidies due to application of order placing a ceiling over all prices—Commodity Prices Stabilization Corporation Limited.....	81,600,000 00			
*Less Advances.....	31,880 61			
	81,568,119 39	81,519,323 01	.....	150,463,421 53
CC-50 Canadian Wool Board Limited.....	14,000,000 00			
*Less Advances.....	13,778,703 89			
	221,296 11	221,296 11	.....	255,542 78
CC-50 Payment of freight on steel scrap shipped from British Columbia to Sault Ste. Marie, Ontario and consigned to the Algoma Steel Corporation—Payment of 1942-43 accounts.....	29,393 49	29,393 49	.....	118,967 52
CC-50 †Payments to millers and other manufacturers of wheat products for human consumption to enable them to sell at prices not in excess of the maximum prices during the basic period.....	20,500,000 00	20,500,000 00	.....	20,500,000 00
<i>NON-CURRENT</i>				
To reimburse employees for loss by fire or theft of War Savings Stamps held for their account by their employers.....				86 00
National War Finance Committee—To provide assistance to A. J. Webb, Grand View, Manitoba, in the payment of certain medical and hospital expenses occasioned by an automobile accident while he was serving as chairman of the Grandview Unit of the Victory Loan Volunteer Workers.....				1,000 00

	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
<i>NON-CURRENT—Concluded</i>				
War Appropriation (United Kingdom Financing) Act 1942.....				1,000,000,000 00
Wartime Prices and Trade Board— Office accommodation, furniture and equipment for various Ad- ministrators, Prices and Supply Representatives and Sub-Reg- ional Representatives.....				128,254 40
Licensing Division.....				138,994 60
Wartime Salvage Limited..... (See Appendix 6 to this sec- tion, page CC-90)				439,874 23
To provide for payment of freight from Sydney, N.S., to Montreal, Quebec, on steel billets shipped from Dominion Steel and Coal Corporation Ltd., to Steel Com- pany of Canada.....				84,381 00
Canadian Furnace Limited, Port Colborne, Ont.—Subsidy on coke for production of pig iron.....				362,118 22
To provide for payments, by the Minister of Finance to reimburse Canadian Furnace Limited for freight paid from Montreal to Port Colborne on not more than 70,000 net tons of coke for the period May 25, 1942 to December 31, 1942 both dates inclusive, such coke being shipped by the Lasalle Coke Company to Canadian Furn- ace Limited; all such payments being subject to the limitations and conditions set forth in P.C. 4832, June 9, 1943.....				191,646 65
Dominion Steel and Coal Corpora- tion, Limited, freight subsidy.....				1,810,000 00
War Supply Board— Administration.....				216,156 77
Royal Canadian Mint.....				169,816 18
				<u>1,232,105,638 68</u>
Less Miscellaneous War Revenues.....				427,600 30
	<u>\$129,970,260 13</u>	<u>\$128,460,804 19</u>	<u>\$ 3,557 08</u>	<u>\$1,231,678,038 38</u>

*Included in the debit balances of the relative accounts under the Open Accounts further on in this section.

†Under Department of Labour prior to 1941-42.

‡Under Department of Trade and Commerce in 1942-43.

Allotment: Comptroller of the Treasury.....	8,619,200 00
Expenditures.....	<u>\$8,403,900 33</u>

This allotment was provided for the expenses of accounting services for the Defence Departments, including the Dependents' Allowance and Assigned Pay Branch, the Overseas Office, and other services incidental to war.

A distribution of expenditures follows:—

Salaries	6,422,143 63
Cost of Living Bonus	751,869 31
Unemployment Insurance	58,113 31
Travelling Expenses	284,244 96
Printing and Stationery	418,115 13
Rent of Equipment	236,603 25
Sundries	232,810 74

\$8,403,900 33

As of March 31, 1944, there were 5,645 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abeles, D.	\$ 3,000 00		Caines, H. (Nov. 1)	2,400 00	
Adams, R. W.	4,800 00	\$ 782 11	Cameron, J. G.	4,140 00	773 27
Alexander, J. M.	3,300 00	1,054 39	Cameron, R. J.	2,700 00	
Armstrong, H. J.	4,140 00		Campbell, A. F. D.	3,600 00	446 30
Armstrong, H. W.	3,120 00		Campbell, E. F. (Nov. 1) ..	4,000 00	1,269 66
Armstrong, W. G.	3,120 00	819 21	Campbell, J. H.	3,120 00	
Arnall, W. J.	2,700 00	1,148 61	Campbell, T. (Dec. 29) ..	3,000 00	1,615 61
Asselin, E.	2,400 00		Carrier, P. R.	2,400 00	
Atkins, J. C. D. (Nov. 16)	3,120 00		Cauldfield, W. H.	5,400 00	552 57
Baker, W. M. (Aug. 16) ..	4,140 00		Chandler, W. S.	3,300 00	370 50
Barber, D. T.	2,700 00		Chariton, W.	3,300 00	
Bardwell, F. W.	2,700 00	633 05	Cherry, A. A.	3,120 00	
Barnett, V. G.	3,120 00	1,123 75	Chisholm, T. W. (Mar. 31)	3,400 00	
Barry, W. E. R.	2,400 00		Christian, C. P.	3,120 00	1,538 55
Bates, H. S.	3,120 00		Christie, J. W.	2,400 00	
Bates, J. H.	2,500 00	369 90	Clarke, O. T. C.	2,700 00	991 63
Beach, H. V.	3,600 00	1,189 28	Clayton, H. E.	4,500 00	490 62
Belanger, J. B.	3,900 00	590 60	Clough, E. M.	2,400 00	690 63
Bell, J. H. A.	2,400 00	1,363 17	Collinson, B. J.	3,120 00	
Bennett, L. W. (Nov. 7) ..	3,300 00		Colquhoun, D. A.	3,000 00	3,136 21
Bertie, L. A. R. (June 20)	2,700 00		Colterjohn, W. H.	2,700 00	
Bertrand, B.	2,700 00		Connor, D. H.	4,140 00	1,845 65
Bisson, D. G.	2,520 00		Cook, J. H.	3,120 00	311 50
Bissonnette, C. E.	2,400 00		Cooney, M. P.	3,120 00	1,187 53
Black, A. H. (Nov. 25) ..	4,500 00		Cooper, B. G.	2,500 00	331 25
Black, F. G.	3,800 00	682 66	Cornfoot, K. B.	3,000 00	1,387 54
Blanchard, D. M.	3,600 00	680 06	Couch, D. M.	2,400 00	
Bluthner, E. R.	3,120 00	1,091 52	Cowan, N. S.	3,600 00	1,203 99
Bolton, G. R.	2,700 00	1,146 27	Cox, A. J.	3,500 00	
Booth, W. (May 16)	3,120 00		Crockett, F. L.	2,400 00	
Bourbeau, M.	2,400 00	302 47	Culross, C. M.	3,120 00	1,172 41
Boutin, A. E.	2,700 00		Currie, T. S.	3,600 00	830 85
Boutin, L. E.	2,700 00		Darbyson, G. C.	2,700 00	1,627 15
Bradfield, A. E. (July 6) ..	2,700 00		Dean, R. H.	3,120 00	
Bradshaw, N. J. W.	3,000 00		deGannes, L. J. (Jan. 14) ..	2,520 00	
Braithwait, H. (Aug. 22) ..	3,300 00		Deighton, D. C.	2,700 00	533 15
Brennan, C. N.	3,600 00		Denman, R. W.	3,120 00	515 55
Brock, H.	3,120 00		Desroches, M. Z.	2,400 00	
Browne, L. T.	2,800 00		deVillers, J. R. (Jan. 15) ..	2,700 00	426 92
Buchanan, M. T.	3,300 00		Dierksen, J. B.	3,360 00	
Burdon, A. T.	3,400 00		Dobson, R. A.	2,700 00	
Burns, A. W.	4,140 00		Doran, W. L.	2,400 00	
Burrows, K. M.	3,000 00		D'Orsonnens, R.	2,400 00	
Burt, E. A. (Aug. 26)	2,400 00		Draper, G. V.	4,800 00	500 48
Bush, L. J.	3,600 00	399 39	Drew, G. T. O.	2,700 00	
Butterworth, P. A.	3,120 00		DuBrule, A. F.	2,400 00	
Cahley, H. J.	2,700 00		Duffy, T. E.	2,700 00	788 64

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dunn, V. C.	2,460 00		Johnson, G. A.	2,700 00	
Durnan, E. H.	2,800 00	827 30	Johnson, H. (May 1)	2,400 00	
Edgar, D. A.	3,600 00		Johnson, H.	3,600 00	
Edwards, C. D.	2,400 00	343 68	Johnson, H. W.	3,120 00	
Elliott, E. H.	3,120 00	798 90	Jones, F. J.	2,700 00	
Elliott, G. W.	3,300 00		Jones, H.	2,520 00	
Elliott, S. A.	2,400 00		Jones, R. M.	2,700 00	
Ellis, R. L.	2,700 00		Kearns, J. F.	2,400 00	
Espley, S. E.	3,000 00	372 97	Kee, J. B.	2,400 00	630 47
Ferguson, C. S.	3,000 00		Kellock, W. T. (Sept. 16)	3,120 00	
Fielden, H. W.	4,140 00	1,522 28	Kent, W. F.	3,000 00	
Firth, J. C.	2,700 00	741 75	Kent, W. H.	3,000 00	
Fitzgerald, J. P.	3,000 00		Kenty, H. J.	2,700 00	311 46
Fox, J. H. (Feb. 24)	3,000 00		Kew, J. H.	3,000 00	323 40
Fraser, B. E.	2,700 00		Kidd, F. (Mar. 11)	2,700 00	818 26
Friesen, A. P.	3,000 00	1,524 78	Kilgore, T. H.	2,700 00	
Fryer, J. D.	4,140 00	567 76	Kimber, G. W.	2,400 00	
Fulkerson, G. M.	2,700 00	671 32	Kingsley, R. E. (June 1) .	3,120 00	
Gaboury, F. J.	3,120 00	906 48	Kynch, V. H.	2,400 00	
Galbraith, B. H.	3,000 00	422 19	Lamont, E. C.	3,300 00	1,591 46
Gale, S. E.	2,600 00	948 23	Lavoie, G.	3,600 00	1,233 36
Gallagher, J. D.	2,400 00		Layne, E. (Feb. 1)	2,400 00	
Gandy, J. F.	3,000 00	546 30	Leask, C. W.	3,120 00	629 10
Gardiner, J. W. (Oct. 3) ..	2,700 00	629 08	Lee, C. E.	3,120 00	
Gay, L. A. G.	2,500 00	494 36	Lee, J.	4,140 00	355 65
Gerrie, H. R.	3,300 00		Letourneau, C. E.	2,400 00	
Giffin, J. B.	2,400 00		Livingstone, J. V.	3,120 00	1,100 26
Gingras, J.	3,400 00		Lloyd, J. B.	3,000 00	
Gorman, V. R.	2,700 00		Lockhead, R.	2,700 00	
Gorrie, P. (Mar. 25)	2,400 00	374 60	Loree, R. C.	3,000 00	
Gosselin, J. S.	2,400 00		Luck, H. M.	2,700 00	663 72
Grant, D. B.	4,500 00	362 64	Luff, J. H. (Mar. 1)	3,000 00	
Green, V. C. (Apr. 13) ...	2,400 00		MacAloney, F. R.	2,700 00	
Grenier, J. J. W.	2,700 00		MacKenzie, J. R.	2,700 00	726 07
Griffin, J. M.	3,000 00		MacKenzie, W.	3,120 00	
Griffiths, W. M.	4,620 00	456 48	MacKenzie, W. T.	2,400 00	304 32
Gusselle, L. E.	2,400 00		Marshall, G.	2,700 00	577 23
Haan, H. P.	3,120 00		Martel, A. A.	3,000 00	1,647 26
Hague, J. D.	3,120 00	883 87	Martin, R. I.	2,400 00	347 16
Handley, F.	2,700 00		Martin, S. C. H. (June 1)	3,300 00	
Hanlon, E. G.	2,700 00		Masculich, W. J.	2,800 00	340 37
Harper, C. L.	2,700 00	512 17	Masleck, W.	2,700 00	839 25
Hawkins, V. R.	2,700 00	1,118 40	Mason, A. J.	2,400 00	
Hayward, R. F. (Sept. 16)	2,400 00		*Masterman, F. O.	2,700 00	
Heard, H. B.	2,700 00		McClure, C. E.	2,400 00	1,295 51
Henderson, J. D.	4,000 00		McCreight, W. J.	4,000 00	1,947 72
Henderson, W. R.	3,600 00		McDonald, J. H.	2,700 00	300 00
Hickey, H. F.	3,120 00		McGee, E. R.	2,850 00	
Hindsley, N.	4,600 00	529 06	McIntyre, D. C.	2,400 00	
Hogarth, G. F.	3,600 00	839 70	McJannett, R.	2,400 00	
Hollinger, J. L.	3,120 00	1,550 94	McKee, J. M. (Sept. 16)	3,600 00	719 84
Huck, W. H.	3,120 00	1,279 25	McKee, W. L.	3,120 00	441 73
Humphries, W. G.	2,400 00	900 40	McLean, M. S. (June 1) .	4,140 00	
Hunnings, H. E. (Nov. 10)	2,400 00		McParland, M. A. J.	3,000 00	1,514 82
Hunter, J.	4,140 00	2,734 63	Meyer, C. F.	3,120 00	900 70
Hunter, T. G.	3,400 00		Moore, G. A.	2,400 00	
Ibbs, F. L. (Nov. 21)	3,300 00		Mordy, C. H. (Aug. 20) .	2,400 00	
Ingall, A. W.	3,120 00	1,031 04	Morrison, S. A. (Feb. 16)	3,600 00	1,303 10
Inns, L. F.	3,000 00		Morrow, S. T. D.	2,400 00	
Jackson, G. F.	2,700 00		Motherwell, T. B.	2,400 00	462 77
Jackson, H. W.	3,600 00	339 31	Muirhead, G. M.	2,700 00	
Jackson, W. A.	3,120 00		Mundy, T. J.	3,800 00	2,027 13
Jamieson, O. S.	2,400 00		Munroe, J. C.	3,000 00	3,190 50
Johnson, C. A.	2,700 00		Murray, A. R.	3,900 00	397 36

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Nelson, J. E.	2,700 00	697 56	Smith, D. M.	2,400 00	
Newington, G. W.	2,500 00		Smith, G. E.	2,700 00	
Newman, F. J.	3,000 00	794 84	Smith, H. R. H.	3,120 00	
Nicholson, S. R.	2,700 00	352 50	Smith, R. E.	3,000 00	2,192 38
Nickel, C. W.	2,700 00	349 72	Smith, W.	3,000 00	1,254 09
Noiseaux, J. A. L.	3,300 00		Smyth, N.	2,400 00	440 38
O'Hara, D. W.	2,400 00		Snow, F. J.	2,400 00	416 75
Ohlke, F. R.	2,700 00	335 79	Spicer, J. M. M.	2,700 00	
Olson, G. S.	3,000 00		Sprague, D.	4,800 00	805 45
Orr, K. H.	3,000 00	1,202 96	Springs, W. C. R.	2,520 00	
O'Toole, E. P.	2,400 00	1,725 44	Sproule, J. B.	2,400 00	
Paddon, N.	3,300 00	2,127 53	Staines, H. A.	3,120 00	1,367 35
Page, B. W.	3,500 00		Stapleton, E. S.	4,800 00	1,187 36
Parkinson, H.	2,400 00	652 29	Steben, F. L. (June 24) .	2,700 00	
Patrick, F. G.	3,600 00	542 73	Stephens, G. H.	3,120 00	
Partridge, H. R. (Jan. 1)	3,120 00		Sternschein, A. A.	3,120 00	1,984 62
Payne, J. S. R.	3,300 00	674 94	Stewart, D.	3,120 00	
Pelton, G. H.	3,600 00		Stockwell, E. A.	3,900 00	1,384 94
Perry, A. J.	2,700 00		Stone, F. M.	3,000 00	969 63
Philp, R.	2,700 00		Strickland, M. L.	2,400 00	795 91
Piche, A. (Aug. 1)	2,400 00		Sullivan, L. B.	3,120 00	
Pleau, P.	3,300 00		Sutherland, K. W.	2,700 00	659 74
Poisson, S. (Oct. 10) .	2,700 00		Tanner, B. H.	3,400 00	581 63
Presseault, L. E.	2,700 00		Taylor, E. D.	3,500 00	840 83
Preston, L. D.	3,600 00	1,429 77	Taylor, J. T.	2,700 00	898 12
Pretsell, L. A.	3,120 00	502 70	Taylor, P.	3,600 00	
Pritham, H. A.	2,400 00	909 23	Thomas, G.	3,120 00	957 98
Puckett, W. B.	3,600 00	1,448 05	Thomson, E. G.	2,700 00	
Purse, J. A. (Aug. 16) .	3,120 00		Thorne, K. P.	3,000 00	
Quinn, M. G.	2,700 00		Thornhill, A. M.	2,500 00	709 34
Raeburn, C. G.	3,600 00	763 82	Tighe, E.	5,400 00	
Raydon, S. J.	2,400 00		Tillett, A. B.	3,120 00	863 28
Redpath, O. C.	2,700 00		Tinker, H. E.	2,700 00	
Reeves, J. A.	2,400 00	674 06	Tipple, S. V.	2,400 00	
Reid, J.	2,400 00		Tomlinson, J.	2,700 00	569 09
Reid, W. A.	2,600 00		Tremblay, F.	2,700 00	1,277 83
Rennie, M. S.	2,700 00		Tubman, W. J.	2,700 00	1,122 20
Richards, H.	3,000 00		Turnbull, J.	3,400 00	1,269 61
Ricketts, G. P.	2,700 00		Turner, E. B.	2,400 00	
Riley, W. H.	3,000 00	1,646 50	Tweltridge, T. H.	2,400 00	685 91
Rintoul, F. W.	2,700 00	496 45	Ure, R. W.	3,500 00	
Rioux, C. M.	2,700 00		Veitch, J. B.	2,400 00	1,673 86
Ritchie, A. (June 16) .	4,000 00		Wagstaff, F. L.	2,700 00	1,059 48
Robson, E. N.	4,000 00		Wallace, A. S.	3,120 00	
Robson, H. S.	2,700 00		Wallis, G. B.	2,400 00	1,732 28
Rock, H. L.	2,700 00		Walsh, G. R. (Mar. 1) .	2,400 00	
Ross, H. M.	3,600 00	904 40	Walton, F. H.	2,700 00	
Russell, H. C.	2,400 00	1,079 09	Walton, W. D.	2,700 00	
Russell, J. A.	3,120 00		Waterhouse, J. B.	3,600 00	
Salvesen, I. E. (Oct. 16) .	3,120 00		(Apr. 11)		
Sayles, J. H. (Nov. 1) .	3,120 00		Watson, J. R.	2,520 00	
Scott, J. M.	3,000 00		Wellein, A. H.	3,300 00	1,418 76
Scott, R. D.	3,120 00	567 80	Wellein, H.	4,140 00	1,372 31
Seaborn, W. R.	4,140 00	1,127 64	White, H. O.	3,300 00	
Sears, A. C.	2,700 00	794 12	Wilding, A.	4,800 00	
Shaver, R. A.	3,120 00		Williams, W. E.	2,700 00	740 49
Shaver, R. F.	2,700 00	1,192 72	Wilson, E. L.	3,120 00	
Shearns, F. T.	5,400 00	808 33	Wilson, H. P.	2,400 00	503 95
Sheppard, E. J.	3,120 00		Wilson, H. R.	3,120 00	
Skinner, G.	2,700 00		Wilson, W. T.	3,900 00	
Slater, R.	3,000 00	398 90	Winstanley, H.	3,400 00	1,452 57
Smith, C. H. M.	2,400 00		Wodehouse, M. E.	2,500 00	
			(Nov. 1)		

Wood, J. P.	2,700 00	1,570 92	Wright, R. I.	3,000 00	
Wrigglesworth, N. (July 1) ..	2,700 00		Wright, W. H.	2,400 00	
Wright, R. A.	2,700 00	693 55	Wyllie, W.	3,120 00	
Wright, R. H.	2,500 00	967 51	Zoppi, F. R.	2,800 00	325 37

* F. O. Masterman was receiving a war duties supplement of \$1,000 as of March 31, 1944.

The following employees whose salary rates were under \$2,400 on that date received travelling expenses in excess of \$300. The salaries of some of these employees are paid from vote 64 (Ordinary Expenditure): D. Adams, \$444.34; W. G. Addison, \$1,365; L. V. Aitchison, \$636.58; W. A. Anderson, \$394.07; J. A. Botsford, \$560.38; J. B. Campbell, \$577.74; G. H. Cheney, \$125.25; D. M. Colquhoun, \$390.45; G. H. Colson, \$503.93; J. S. Cormack, \$1,585.40; F. L. Couling, \$1,145.72; P. E. deRepentigny, \$1,146.02; R. A. Dixon, \$1,756.32; T. K. Fleming, \$585.62; J. H. Fortin, \$982.67; A. T. Frazer, \$2,063.93; L. B. Glover, \$3,228; A. R. T. Harnaga, \$549; L. N. Hill, \$315.18; J. O. Hussey, \$2,196; T. D. Irvin, \$1,001; F. H. Jackson, \$344.41; J. R. Johnston, \$966.93; N. H. J. Lake, \$949.98; G. Lemay, \$878.42; K. A. Mapp, \$529.59; H. S. Markham, \$1,081.50; W. D. McAllister, \$417.84; R. E. McCutcheon, \$1,101; J. O. McDonald, \$618.18; G. H. McKay, \$331.18; E. F. McKee, \$885.24; C. J. McRae, \$549; H. Millington, \$2,035.95; B. Minskip, \$2,408; C. H. Morgan, \$400.20; W. T. Morrison, \$1,388.52; J. S. Pells, \$549; E. B. Peterson, \$327.80; R. S. Pickell, \$580.01; J. M. Porter, \$729.03; C. A. Pratt, \$849.88; H. J. Reid, \$335.54; J. G. Reid, \$1,755.83; G. Reny, \$1,552.65; W. S. Robinson, \$388.45; J. L. Roëque, \$1,511.80; H. B. Smith, \$1,246.43; W. H. Souley, \$1,452.88; A. M. Starratt, \$460.70; W. G. Stickney, \$1,338.82; J. W. Thomson, \$334.19; F. Turnbull, \$907.34; E. K. Turner, \$2,299.14; G. G. Wallace, \$550; J. E. Watson, \$2,361.25; D. L. Westrop, \$2,472; H. F. White, \$1,264.74; S. W. Whiting, \$315.95; J. M. Wilkinson, \$1,944.39.

Rent of equipment included payments to the International Business Machines Co., Limited of \$232,698.

Supper allowances were authorized by Treasury Board for certain of the branches at a rate of 75 cents for each three hour night worked, and the total expenditure for that purpose was \$9,324.75. By branches, the payments were: Cheque Disbursement, \$1,228.50; Dependents Allowance and Assigned Pay, \$5,065.50; Taxation, \$2,166.75; National Defence —Air Services, \$864.

In connection with the organization, co-ordination and audit of war accounting activities, payments were made under authority of various Orders in Council as follows: Haskell, Elderkin and Company, \$3,050; Kris A. Mapp, \$1,161.60; McDonald, Currie & Co., \$3,400; Peat, Marwick, Mitchell & Company, \$1,323.75; P. S. Ross & Sons, \$2,020; Geo. A. Touche & Co., \$13,173.76.

Suppliers receiving \$5,000 or more: Canadian National Telegraphs, \$17,311.86; Dominion Government—Post Office Department, \$23,491.69.

Allotment: Expenses of Administration, Employees' Plan—Victory Loans.....	125,353 00
Expenditures.....	\$ 125,314 99

The work involved in recording instalment payments and issuing, registering (where necessary) and mailing Victory Loan bonds in respect of certain members of the public service of Canada is handled by this Department. The salaries of the additional staff and other expenses in this connection were paid from this allotment.

As of March 31, 1944, there were 125 employees paid from this account.

Allotment: Expenses of Co-ordinating officer for Public Service 6th Victory Loan.....	\$ 3,000 00
Expenditures.....	nil

Submission of expenses incurred in the present fiscal year was not made until after the close of the year, consequently there was no expenditure charged to this allotment.

Allotment: To provide for losses of remittances for War Savings Certificates and Losses of War Savings Stamps or proceeds from the sale of same in accordance with the terms of P.C. 11/7359 of August 19, 1942.....	8,000 00
Expenditures.....	\$ 5,567 25

Expenditures are payments to the Bank of Canada as authorized by P.C. 11/7359, August 19, 1942, of bona fide claims for remittances lost in or stolen from the mail, for war savings certificates and losses in post offices, by fire or theft, of war savings stamps or of proceeds from the sale thereof.

Allotment: To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distributing War Savings Stamps, War Savings Certificates or Victory Bonds.....	2,000 00
Expenditures.....\$	1,501 03

Payment was made under authority of P.C. 56/6181, August 4, 1943.

Allotment: To provide for payment to certain employees of amounts deducted from their wages by the C.F.L. Engineering Company under the Pay Roll Savings Plan for the purchase of the Third and Fourth Victory Loan Bonds.....	1,585 14
Expenditures.....\$	1,585 14

Payment was made under authority of P.C. 41/7730, Oct. 6, 1943.

Allotment: To provide for payment to Mary Holdsworth, Vancouver, B.C., for injuries received when struck by a falling "Victory Loan" sign, the property of the Crown	250 00
Expenditures.....\$	250 00

Payment was made under authority of P.C. 19/1781, March 17, 1944.

Allotment: To provide for payment to the Bank of Montreal, Quebec, to cover loss on sale of bonds to former employees of Dominion Arsenal, Quebec.....	63 00
Expenditures.....\$	63 00

The authority for this allotment was T.246053 B, August 7, 1943.

Allotment: Expenses of Dominion-Provincial Conference—Preparation, etc.	6,000 00
Expenditures.....\$	4,872 42

The above expenses were authorized by P.C. 21/1555 of March 8, 1944, to meet the preparatory expenses of a proposed Dominion-Provincial Conference.

Allotment: Expenses of Overseas Cheque Adjustment Branch.....	4,200 00
Expenditures.....\$	4,189 30

These expenditures represent salaries of employees in the Overseas Cheque Adjustment Branch. As of March 31, 1944, there were 3 employees paid from this account.

Allotment: To provide for payment of Premiums on the purchase of Dominion of Canada Registered Stock	19,300 00
Expenditures.....\$	13,015 91

Payments from this allotment were for premiums computed at \$145 to the pound sterling on certain securities, held by residents of the United Kingdom, which were redeemed in the fiscal year ended March 31, 1944. The following table shows the value of securities redeemed and the amount of premiums paid thereon:

Securities	Amount redeemed	Premiums paid
3½ per cent 1950-55.....	74,618 65	1,916 81
2½ per cent 1953-63.....	63,187 21	1,935 54
4 per cent 1953-58.....	96,001 04	9,163 56
	\$ 233,806 90	\$ 13,015 91

Allotment: Old Age Pensions including Pensions to the Blind—Dominion Government's share of pensions, P.C. 6367 of August 10, 1943.....	3,500,000 00
Expenditures.....	\$3,062,154 37

Under authority of P.C. 6367 of August 10, 1943, the Minister of Finance entered into agreements with the governments of the several provinces, whereby, to meet wartime conditions, monthly pension payments were increased by an amount not exceeding \$5, the Dominion Government assuming 75 per cent of the additional cost.

Payments were made as follows:—

	Old Age Pensions	Pensions to the Blind	Total
Alberta	215,632 25	5,614 75	221,247 00
British Columbia	325,234 26	7,849 81	333,084 07
New Brunswick	39,550 93	9,306 74	48,857 67
Nova Scotia	52,258 72	4,815 32	57,074 04
Ontario	850,558 99	24,532 09	875,091 08
Prince Edward Island	31,213 58	2,251 22	33,464 80
Quebec	1,135,904 54	56,417 19	1,192,321 73
Saskatchewan	292,829 87	7,873 09	300,702 96
North West Territories	311 02		311 02
	\$2,943,494 16	\$ 118,660 21	\$3,062,154 37

The amounts shown above are included in the statement of these pensions on page CC—13.

Allotments: Conversion of large dwelling buildings into multiple housing units	Allotments	Expenditures
A Ottawa and vicinity	275,000 00	200,114 50
B Vancouver and Victoria	405,000 00	366,729 19
C Toronto	50,000 00	36,553 45
D Hamilton, St. Catharines and Brantford	60,000 00	47,502 45
E Montreal and Quebec	225,000 00	186,915 75
F Kingston, Trenton and contiguous municipalities.....	5,000 00	573 97
G Windsor, Sarnia and London, and contiguous municipalities	3,000 00	2,443 00
H Halifax, Saint John, Moncton and contiguous municipalities.....	1,000 00	
I Edmonton, Calgary and contiguous municipalities	1,000 00	
J James Bay Hotel, Victoria, B.C.	12,500 00	
	\$1,037,500 00	\$ 840,832 31

A more detailed breakdown of the above expenditures follows:

	Administration	Rents	Conversion Costs	Maintenance	Total
A	29,370 83	9,215 40	156,102 53	5,425 74	200,114 50
B	37,306 97	19,957 66	304,902 83	4,561 73	366,729 19
C	8,845 66	1,839 08	25,422 03	446 68	36,553 45
D	12,871 55	2,540 26	31,209 12	881 52	47,502 45
E	18,588 13	8,426 65	159,125 86	775 11	186,915 75
F	423 17	25 80	125 00		573 97
G	2,078 41		364 59		2,443 00
	\$ 109,484 72	\$ 42,004 85	\$ 677,251 96	\$ 12,090 78	\$ 840,832 31

Wartime conditions caused an influx of population into certain urban areas, thereby creating an acute shortage of housing accommodation. The above allotments were authorized to provide funds to alleviate this condition by the conversion of certain suitable large dwellings located in these areas into multiple housing units.

All properties were leased for a period of five years, with the Minister of Finance having the privilege of renewing the lease for a further three-year period or of terminating the lease on 30 days' notice. Maximum monthly rental paid for any building acquired for conversion was limited to one per cent of the appraised value of the property before conversion plus one-twelfth of the increase in annual municipal real estate taxes occasioned by the conversion of the said property. The dwelling units created by conversion were sublet by the Minister to suitable tenants, on one year leases subject to termination by the Minister on 30 days' notice. Rentals were set by officials of the Wartime Prices and Trade Board. Rentals totalling \$27,149.80 were deposited to Special Receipts—Miscellaneous War Revenues.

A P.C. 2641 of April 1, 1943, authorized the Minister of Finance to acquire by lease, not more than ten suitable dwelling buildings located in the Ottawa district, for purpose of subdivision, and to enter into contracts for the rebuilding, remodelling, reconditioning, converting, changing and altering of the same. Expenditures were restricted to \$1,500 per dwelling unit produced by such conversion, and the total liability of the Crown under all contracts was not to exceed \$50,000. P.C. 4579 of June 4, 1943, authorized the further acquisition of forty dwellings and a further expenditure not to exceed \$200,000 for their conversion. P.C. 6812 of August 30, 1943, authorized a further expenditure of \$250,000 on fifty additional dwellings to be acquired. P.C. 9381 of December 7, 1943, authorized the Minister to acquire additional dwellings and to spend a further sum not to exceed \$500,000 on their conversion.

B P.C. 4579 of June 4, 1943, authorized the Minister of Finance to acquire fifty suitable dwelling buildings in the Victoria and Vancouver districts and to spend, for their conversion into multiple housing units, a sum not exceeding \$250,000. The cost of conversion per unit produced was restricted to \$1,500. P.C. 7889 of October 12, 1943, authorized the Minister to acquire 50 additional properties in these districts and to spend a sum not in excess of \$250,000 on their conversion. P.C. 8305 of October 26, 1943, authorized the Minister to acquire 100 additional properties in these districts and to spend a sum not in excess of \$500,000 on their conversion.

C P.C. 4892 of June 17, 1943, authorized 50 conversions in the Toronto district and limited total expenditure to \$250,000. P.C. 524 of January 28, 1944, authorized the acquisition of additional properties in this district and the expenditure of a further sum of \$500,000 for conversion.

D P.C. 6812 of August 30, 1943, authorized 50 conversions in the Hamilton, St. Catharines and Brantford Districts, restricting total expenditures to \$250,000. P.C. 9015 of November 23, 1943, extended these districts to include the city of Galt.

E P.C. 6812 of August 30, 1943, authorized conversions in the Montreal and Quebec districts limiting total expenditures to \$500,000. P.C. 259 of January 24, 1944, authorized further conversions with a maximum expenditure of a further \$500,000.

F P.C. 9015 of November 23, 1943, authorized expenditure of \$250,000 for conversion in the Kingston and Trenton districts.

G P.C. 7324 of September 20, 1943, authorized an expenditure of \$250,000 for conversion in the Sarnia and Windsor districts. These districts were extended to include the city of London by P.C. 9015 of November 23, 1943.

H P.C. 7324 of September 20, 1943, authorized conversions in the Halifax, Moncton and Saint John districts to the extent of \$250,000, and also in the Edmonton and Calgary districts to the extent of \$250,000, but no expenditures were made in either of these districts during the fiscal year.

J T251204 B. of October 7, 1943, authorized an allotment of \$12,500 to provide for the taking over of the James Bay Hotel, Victoria, B.C., as a clearing house for those in need of temporary shelter until other living accommodation could be found in the community. No expenditures were made during the fiscal year.

As of March 31, 1944, there were 79 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees where the amount was in excess of \$300 are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arnold, A.	\$ 3,120 00	\$ 340 80	Lajoie, R. E.	3,600 00	
Brotherston, L. A.	2,400 00		Lapointe, P. E.	3,120 00	
Buchanan, R. R.	2,520 00		Leblanc, L.	3,120 00	
Callahan, M. J.	2,400 00		Matchett, L. L.	4,800 00	1,042 38
Christian, E. W.	2,400 00		McNeill, W.	2,400 00	
Davidson, J.	3,600 00	1,536 99	Newman, W.	2,400 00	
Dixon, M. G.	3,120 00	488 17	Perron, H. C.	2,400 00	
Ferguson, H. R.	2,520 00		Porter, R. R.	2,400 00	
Ferguson, H. M.	2,400 00		Proctor, G.	2,400 00	
Glover, H.	4,500 00		Reed, D. J.	3,120 00	
Grenon, E.	2,400 00		Ritchie, J. C.	2,520 00	418 47
Holcombe, W. H.	3,120 00		Rowley, J.	2,400 00	
Lainchbury, A.	2,520 00		Sutherland, W.	3,120 00	1,453 66

One employee, who was receiving a salary at an annual rate of less than \$2,400, was paid a war duties supplement of \$840.

The following employees whose salary rates were under \$2,400 on that date received travelling expenses in excess of \$300: M. Castagne, \$1,040.86; S. A. Gitterman, \$549.78; E. M. Hay, \$649.67; M. McEwan, \$519.94; E. Raymond, \$895.23.

Allotment: Wartime Prices and Trade Board, Administration.....	14,300,000 00
Expenditures.....	\$13,705,006 48

A distribution of expenditures follows:

A Salaries	8,689,680 54
B Travel	926,681 67
C Printing	1,099,067 24
D Stationery	183,041 55
E Telephone	257,345 45
F Telegrams	61,178 41
G Legal and Audit	157,913 11
H Advertising	685,085 18
I Postage	341,881 44
J Freight and Express	38,803 04
K Local Ration Boards	462,410 62
L Sundries	801,918 23
	<u>\$ 13,705,006 48</u>

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act of 1914 "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities." From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulations", and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 8965, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941. The terms of the "Maximum Prices Regulations" stipulate that the highest price at which any person may sell any goods, or services defined in the regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period"—September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. To maintain equitable and orderly distribution of goods in short supply, the Board has issued a number of orders to regulate distribution, and administers coupon rationing of various food items. To assist the Board in controlling prices and maintaining supply, four companies, wholly owned by the Crown, have been incorporated: Commodity Prices Stabilization Corporation Limited, Wartime Food Corporation Limited, Canadian Wool Board Limited and Wartime Salvage Limited. Assistance is given through payment of subsidies, modification or remission of duties and taxes, and government bulk purchasing when the "squeeze" cannot be absorbed or offset by trade and industry.

As of March 31, 1944, there were 5,030 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abel, R. B.	\$ 2,700 00	\$ 481 45	Anglin, S. E.	2,600 00	
Ablett, E. V.	3,000 00		Anstis, J. M. R.	4,500 00	3,153 04
Adams, H. B.	3,000 00		Applegath, T. G. (July 6) .	2,400 00	
Adams, J. I.	3,000 00	643 88	Arbour, J. E.	3,000 00	
Adams, R. M.	5,000 00		Arbuthnot, T. E.	2,700 00	
Allan, H. M.	3,300 00		Archambault, M.	2,400 00	
Allard, B.	2,400 00	349 72	Archard, A. S.	3,300 00	352 50
Allen, E. M.	2,600 00	374 25	Archer, K. E.	3,600 00	528 54
Alsaker, O. S.	4,000 00	301 15	Archibald, C. P.	4,200 00	404 82
Anderson, G. J.	3,000 00		Archibald, J. F.	2,400 00	
Anderson, H. D.	2,400 00		Archibald, J. M.	2,400 00	
Anderson, J. B.	2,400 00		Archibald, J. W.	2,700 00	
Andrews, J. D.	2,400 00	1,176 75	Armand, A.	3,000 00	
Anger, H. D.	7,500 00		Armour, R. H.	2,400 00	1,379 05

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, H. L.	3,000 00		Blue, N. R.	2,400 00	
Armstrong, J. I.	3,420 00		Bodel, J. H.	3,000 00	
Armstrong, P. C. (Dec. 1) ..	3,300 00		Bagsworth, J. G. A.	2,400 00	
Armstrong, S. M.	2,400 00		Boivin, J. E.	2,700 00	
Armstrong, W. D. (Jan. 3) ..	2,400 00		Boldue, L.	2,400 00	
Arnold, J.	5,000 00	321 14	Bonnard, E. D. (July 2) ..	4,500 00	
Aseltine, H. S.	2,400 00		Booth, C. H.	2,400 00	
Ashbourne, E. L.	4,800 00	345 92	Booth, E. E.	2,400 00	
Atkins, J.	8,000 00	802 81	Borduas, F.	2,400 00	
Audette, F. A. (Feb. 1) ...	2,400 00		Borradaile, P. H.	4,200 00	1,678 92
Backhouse, H.	2,400 00	313 16	Boulanger, E. L.	2,400 00	589 77
Bagshaw, F. B.	4,000 00	517 41	Boulet, S.	2,700 00	
*Baird, F. F. (June 1)	2,520 00		Boyd, H. E. (May 1)	2,400 00	
Baird, R. N. (Aug. 2)	2,520 00		Bradley, C. K.	2,700 00	488 72
Baker, H. C.	3,500 00		Bradley, W. (Aug. 16) ...	4,800 00	
Ballantyne, J. A.	3,000 00		Brand, N. A. (Apr. 1)	3,000 00	
Bambridge, G. H.	2,400 00	355 90	Brazier, C. W.	4,000 00	863 07
Barbeau, R.	2,520 00		Biemner, B. M.	3,000 00	660 69
Barber, J. A. C. (Oct. 16) ..	3,000 00		Bridgman, R. A.	2,400 00	
Barbour, G. H. (June 1) ..	3,000 00		Briegal, W. O. (Nov. 1) ..	4,800 00	
Bark, W. A.	7,000 00	806 10	Brimblecombe, E. D.	4,200 00	321 03
Barlow, C. H.	2,400 00		Britnell, G. E.	5,000 00	533 01
Barr, F. H.	3,000 00		Brocklesby, R. E.	4,200 00	697 34
Barrett, D. D.	3,000 00		Broderick, J. M.	3,600 00	
Barter, S. P. S.	2,700 00	572 69	Brodie, A. T.	3,900 00	
Bartlett, L. P. T. (June 11) ..	3,000 00		Broley, L. L.	2,400 00	
Bason, G. F.	2,400 00		Brook, T. J.	4,300 00	446 94
Baulch, B. L.	2,400 00		Brooks, G. S.	4,500 00	420 15
Bavin, C. H.	4,500 00		Brosseau, G. W. (Nov. 29) ..	3,000 00	591 94
Baylis, R. E.	3,600 00		Brown, A. H. (Aug. 2)	2,400 00	455 81
Baylis, S. R.	3,000 00		Brown, D. F.	2,400 00	
Bayly, C. J.	3,000 00		Brown, E. A.	3,240 00	
Bayne, J. N.	3,600 00	328 57	Brown, F. L.	2,400 00	
Bazin, J. A.	2,400 00		Brown, G. G.	4,500 00	432 81
Beach, C. L.	2,500 00		Brown, H. E. (Apr. 21) ...	2,700 00	
Beattie, H. E. (Mar. 9) ...	2,700 00	510 82	Brown, J. P.	2,400 00	
Beaudin, R.	2,400 00	991 44	Brown, R. M. (May 1) ...	5,000 00	
Beaudoin, L. R.	4,200 00	1,004 36	Brown, S. W.	2,600 00	
Beaulieu, R.	2,400 00		Bryan, G. J.	3,600 00	742 96
Beaumier, O.	2,400 00	894 61	Bryant, C. A.	2,400 00	1,038 09
Bechard, V.	2,400 00		Bryant, J. S.	2,700 00	
Bechler, F. V.	2,400 00		Brydges, J. J.	2,400 00	
Belanger, A. (Mar. 15)	2,400 00		Brydon, E. H. (Dec. 21) ..	2,400 00	
Belanger, C. B.	2,400 00	544 22	Buchanan, D.	2,400 00	
Bell, O. H.	3,600 00	1,554 16	Bunn, H. R.	2,400 00	
Belleville, H. J.	2,400 00	725 10	Bunnell, A. E. K.	4,200 00	
Bentley, D. F. (Mar. 16) ..	3,600 00		Burgess, A. L. (Jan. 27) ..	3,000 00	
Bercovitch, E. (Feb. 14) ..	2,400 00		Burleigh, N. S.	2,400 00	
Bergeron, J. P.	2,400 00		Burley, H. G.	3,500 00	
Bergeron, J. P.	2,400 00		Burnham, A. G. (Feb. 1) ..	3,000 00	
Berthou, C.	4,300 00	2,189 41	Burroughes, F. E.	3,600 00	
Berriault, J. M. (Nov. 29) ..	2,400 00		Butler, J. H. (Jan. 12) ...	2,700 00	
Bernier, J. A.	3,000 00	375 50	Butler, J. J.	2,400 00	
Bertrand, J. G.	4,200 00		Butt, F. C.	4,200 00	1,125 16
Beveridge, H. J. (Mar. 20) ..	3,000 00		Byam, P. M.	3,500 00	
Binks, E. U.	3,000 00		Cadrin, L. P.	3,500 00	
Bishop, P. H. (May 1)	2,400 00		Cadrin, P. T.	3,000 00	467 02
Bisson, A. M.	2,700 00		Cahill, E. A. (Feb. 1)	3,000 00	
Black, R. T. (May 17)	4,900 00		Calder, C. C.	3,600 00	
Blackett, D. W. H.	2,700 00	447 64	Caldwell, B. A. C.	3,600 00	
Blair, C. H.	3,600 00		Callinan, T. J.	2,400 00	
Blais, J. F.	2,700 00		Cameron, B.	2,400 00	938 99
Blakeney, R. E. (Sept. 20) ..	2,400 00		Cameron, C. D.	3,600 00	
Blay, G. G.	2,400 00		Cameron, J. P.	2,400 00	
Blouin, J. A.	2,400 00	576 52	Campbell, D.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Campbell, J. E.	3,800 00	2,531 16	Crowley, D.	3,120 00	
Campbell, L. D.	3,600 00		Cruise, F.	2,470 00	599 45
Campbell, R. I.	2,400 00		Cullen, J. A.	3,000 00	
Campbell, W. S.	4,500 00	1,197 46	Cullen, M. J. (Dec. 13)...	4,140 00	
Campeau, A.	2,400 00		Cumming, C. F.	3,000 00	
Cannon, W. J.	2,500 00		Cummings, H. L.	5,400 00	
Cantin, J. C.	2,400 00		Cunliffe, H. W.	2,600 00	
Carmichael, W. (Sept. 20) .	2,400 00		Cunningham, R. A.	3,500 00	
Carpenter, E. W.	6,500 00	844 10	Currie, F. R.	5,000 00	
Carr, R. C.	4,800 00		Cushing, D. E. (Sept. 7) .	3,000 00	
Carroll, W. J.	3,000 00		Cusson, E. (Oct. 16)	4,200 00	
Carter, J. S.	3,600 00		Cuttell, W. C. (Oct. 12)...	2,800 00	
Cassault, J. G.	2,600 00		Daignault, A.	2,400 00	
Cater, S.	2,400 00	755 96	Daigneault, L.	2,400 00	
Caulfield, J. M. (Apr. 16)	3,000 00		Daigneault, L. R.	4,500 00	1,226 22
Cavers, W. A.	3,000 00		Dalglish, G. E.	2,700 00	561 75
Chambers, E. J.	3,600 00	2,357 68	D'Aubin, A. T.	2,800 00	
Chambers, J. W.	2,400 00		Davidson, J. G.	3,000 00	647 63
Champagne, G. A.	2,400 00	847 57	Daville, R. B. J.	2,400 00	
Chapman, E. C.	2,400 00		Davis, A.	2,400 00	
Charlton, L. R.	3,000 00		Davis, L. S. (July 6)	4,400 00	822 21
Chartrand, O. H. (July 2) .	2,400 00		Davis, O. O.	2,700 00	2,505 42
Chartrand, R. L.	2,700 00		Davis, R. L. (Mar. 1)...	3,000 00	
Chevalier, L.	2,820 00		Davy, R. F.	2,400 00	513 79
Chipman, A. M. (Nov. 1) .	2,800 00		Daw, P. F.	2,400 00	
Chisholm, J. T. G.	3,000 00	481 67	Dawson, W. R. (June 26) .	5,000 00	
*Chown, W. F.	3,180 00		Day, K. W.	3,000 00	760 90
Christensen, G. B.	2,400 00	1,985 79	Deachman, T. C.	2,700 00	
Christie, A. C. (Feb. 14) .	2,400 00	1,628 59	Deacon, W. A.	4,000 00	
Christie, R. C.	2,400 00	320 31	Decary, P. R.	2,400 00	
Clancey, E. C.	2,700 00		de la Durantaye, C. F.	3,000 00	731 44
Clark, C. E.	2,640 00		Delagrave, A.	3,000 00	375 87
Clarke, O. L.	2,400 00	986 51	Delany, H. R.	3,600 00	
Clarke, P. G. (Dec. 12) .	2,500 00		DeMara, C. R. (Jan. 1) .	7,000 00	3,158 86
Clement, P. D.	2,700 00		Demers, A.	5,000 00	
Climo, T. A.	5,000 00	864 14	de Roo Van Alderwerelt, K. (Jan. 7)	2,400 00	
Cline, J. H. (Jan. 3)	2,700 00		Desaulniers, J. V.	6,000 00	
Close, J. F.	4,200 00	1,214 02	Deschatelets, J. P.	2,520 00	
Colclough, A. R. Y.	2,400 00		Deserres, G. (Oct. 18) ...	3,000 00	892 60
Coleman, J. G.	3,600 00	594 29	Desgroselliers, C. H.	3,000 00	443 21
Coles, I. G. (Oct. 1)	2,400 00	773 74	Desnoux, E.	3,000 00	
Collins, A. C.	2,820 00		Desnoyers, J. A.	2,700 00	502 18
Complin, E. B.	4,000 00	469 70	Desroches, J. P.	2,400 00	
Congdon, W. A.	3,600 00	2,266 52	Desrosiers, J. R. (Nov. 1) .	2,400 00	
Cook, A. E.	2,613 00		Devine, J. F.	4,000 00	2,520 47
Cook, W.	3,000 00		Dickenson, J. F.	2,520 00	
Cooper, H. H. (Apr. 1) ...	2,400 00		Dinsmore, G.	4,800 00	868 44
Cooper, T. E.	3,600 00	507 87	Dionne, J.	3,000 00	
Cormier, I. L.	2,400 00		Dix, M. B.	3,000 00	588 53
Cormier, J. E.	3,600 00		Dixon, W. A.	2,400 00	1,263 10
Cossey, C. A.	2,400 00	405 02	Dodson, P. J.	2,500 00	
Cossitt, E. C.	5,000 00		Doherty, R. A.	2,400 00	
Costigane, C. S.	2,700 00	552 83	Donaldson, B. E.	2,700 00	
Cote, G. (Apr. 24)	2,400 00		Doner, A. G.	3,000 00	486 45
Couch, H. B.	2,520 00	435 93	Donohue, W. T.	2,400 00	
Cowan, A. G.	2,700 00	326 60	Doran, G. E.	3,300 00	
Cowley, A. W.	3,000 00		Dostie, A.	2,400 00	
Cox, G. W.	2,700 00		Douglas, C. L. M.	5,200 00	3,611 81
Craig, T. S.	3,120 00	439 50	Douville, C. E.	3,000 00	
Cranston, W. C.	4,000 00	570 16	Dowler, F. A.	2,400 00	
Crew, C. G. (Dec. 13)	3,000 00		Dowrey, W. R.	5,000 00	367 20
Crighton, G. D.	2,700 00	390 02	Doyle, H. (Nov. 15)	3,000 00	
Crisp, M. J.	2,800 00	1,489 51	Doyle, P. E.	2,400 00	
Croft, J. R.	6,000 00	354 30	Drummond, W. M. (Sept. 20)	4,200 00	994 20
Cross, F. W.	2,700 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dube, H. J.	2,800 00		Foley, W. E.	3,000 00	
Dube, N. J. O.	2,400 00	574 05	Follett, G. W.	2,400 00	473 85
Dubois, J. A.	2,400 00		Food, B. A.	2,400 00	
Duboyce, R. M. H.	4,000 00		Foran, M. N. (May 1)....	3,000 00	
Dubreuil, R. (July 19)....	2,400 00	530 55	Foran, P. F.	2,800 00	
Dubrule, P. L.	2,400 00		Forbes, R. F.	3,000 00	
Ducharme, J. A.	2,520 00		Force, E. H.	2,400 00	
Ducharme, W. E.	3,500 00	484 88	Foreman, A. C. (Jan. 1)...	3,300 00	
Duffin, W. E.	3,700 00		Forrester, J. A.	2,400 00	381 66
Dufour, J. R.	2,500 00	885 78	Fortin, R.	2,400 00	
Duggan, H. O.	2,400 00		Fosbrooke, H. J.	3,000 00	
Duncan, M. S.	2,700 00		Foster, C. J.	2,700 00	
Dunn, J.	2,400 00		Foster, M. E.	2,400 00	912 47
Dunning, G. G.	3,000 00		Foster, R. A.	2,400 00	734 40
Dupont, R.	2,400 00	488 18	Fournier, C. E.	2,400 00	2,228 45
Dupuis, P.	3,000 00		Fournier, J.	2,820 00	
Durocher, I. G.	4,000 00	815 79	Fournier, J. O.	2,400 00	412 93
Dussault, J. V.	2,400 00		Fowler, Ralph M.	3,500 00	
Dussault, M.	3,000 00		Fowler, R. M.	8,000 00	2,684 27
Engelson, J. E.	2,400 00		Fowler, W. W. (Dec. 16)...	2,400 00	
Earle, C. W.	2,400 00		Fox, E. J.	3,500 00	474 61
Earle, R. S.	2,820 00		Fram, J. W.	2,400 00	
Easton, R. L.	3,600 00		Frank, J. N.	3,500 00	
Eaton, F. H.	2,600 00		Franks, L. L.	2,700 00	
Ecclestone, A. E.	2,400 00	542 21	Fraser, J. L.	2,500 00	470 55
Eddy, A. M.	2,472 00	602 30	Fraser, J. S.	4,800 00	774 67
Edgar, S. R.	4,000 00	1,279 77	Fraser, S. J.	2,500 00	
Edge, A.	3,600 00	607 15	Freeman, G. H.	5,000 00	2,422 91
Edge, H. P. A.	6,000 00		Freeman, R. B.	2,400 00	
Edmonstone, N. (Apr. 19)...	3,600 00		Friend, J. E.	2,700 00	
Ellerton, W. P.	2,550 00		Fripp, H. D. (Mar. 16)....	4,000 00	1,236 33
Elliot, F. C. F.	2,400 00		Frost, F. K.	2,400 00	
Elliott, A. L.	2,400 00		Fyfe, M. H.	3,600 00	
Elliott, S. G.	2,700 00	908 22	Gagne, S. L.	2,640 00	909 42
Ellis, J. B.	2,700 00		Gagnon, A.	3,000 00	
Ellis, J. O.	2,400 00	427 75	Gallagher, G. B.	3,000 00	823 60
Elworthy, R. T.	4,800 00	350 09	Gallup, R. W.	5,000 00	378 04
Emmerson, J. B.	2,400 00		Garand, H.	3,600 00	
English, J. H. (Aug. 19)...	4,980 00		Garceau, H. N. (Feb. 11)...	3,000 00	
Ensom, B. E.	2,749 44		Gardam, M. G. H.	2,400 00	
Evans, C. L. (Sept. 16)...	2,411 61		Gardhouse, G.	2,400 00	
Falardeau, P. C.	4,500 00		Gasse, A. J.	2,400 00	
Fales, F. S.	2,400 00	2,005 43	Gaucher, P. E.	2,400 00	1,005 69
Fallett, G. W.	2,400 00		Gauley, E. R. (Mar. 16)...	5,000 00	354 60
Falls, E. G.	2,400 00		Gauthier, E. L. (Apr. 16)...	4,200 00	
Farley, E. J. (Feb. 1)....	4,200 00	607 96	Geddes, J. (Oct. 12)....	2,400 00	
Farquhar, A. T. G.	3,000 00		Geddes, R.	6,000 00	3,586 56
Farr, A. R.	2,400 00	821 97	Geldart, W. J.	2,820 00	
Farr, G. D.	3,360 00	565 58	Gelly, J. L. E. V.	4,200 00	633 44
Fauteux, L.	3,600 00		Gendreau, H. W.	2,400 00	
Feilde, J. F.	2,400 00	341 01	Genest, C. H.	2,400 00	
Feldt, M.	2,700 00		Gerald, W. T.	2,400 00	
Fenton, J. G.	3,000 00		Germain, J. H. (Jan. 17)...	2,400 00	
Ferguson, A. D.	3,420 00		Gibb, J.	3,000 00	718 85
Ferguson, J. E.	5,000 00	513 37	Gibbons, N. L.	2,400 00	
Ferguson, M. McQ.	3,600 00		Gibbs, C. C.	2,400 00	
Ferland, P.	2,400 00		Gibson, J. D.	5,650 00	
Fingland, L. A.	3,000 00		Gibson, T. W.	2,500 00	
Findlayson, G. D.	2,400 00		Giddens, M.	3,000 00	605 40
Fisher, L. D. (Nov. 1)....	2,600 00	818 60	Giffin, C. R. J.	2,400 00	
Fisher, R. H.	2,400 00		Gifford, G. M.	5,000 00	
Fisk, G. H.	6,000 00		Gilchrist, R. S.	4,740 00	664 43
Flanagan, E. F. (Feb. 1)...	2,400 00		Gillespie, A. R.	3,600 00	
Fletcher, G. C.	3,500 00		Gillespie, G. A.	3,600 00	
Flynn, J.	3,000 00		Gillespie, W.	4,200 00	2,185 82

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gillis, E. J.	2,700 00	337 96	Henderson, W. T. R.	3,600 00	931 34
Gilmour, A. A.	2,400 00		Henrichon, J. E.	2,400 00	
Girard, G.	3,300 00	663 15	Herbert, A.	2,400 00	
Girard, H.	2,820 00		Hewitt, C. H.	2,400 00	
Girard, J. A.	2,400 00	403 00	Hewitt, G. W.	2,400 00	
Giroux, J. R.	4,200 00	390 83	Higgins, G. I. (July 2)....	2,700 00	
*Glassey, H. F.	2,400 00	319 35	Higgins, H. M.	3,000 00	
Godbout, J. A.	2,400 00		Highmoor, C. K. (June 21)	6,000 00	793 55
Gold, E. R.	4,000 00	2,680 25	Hillier, S. H.	2,700 00	1,385 64
Goldecke, W. F.	5,000 00		Hohen, R. D.	2,400 00	525 44
Columbia, M.	3,000 00	370 36	Hoffman, H. B.	3,200 00	452 58
Goodburn, W. P.	3,960 00		Hogarth, C. G.	2,880 00	1,294 03
Goodfellow, W. S.	3,000 00		Holder, S. L.	3,000 00	
Gordon, R. V. N. (Oct. 18)	3,000 00		Holman, T. H. V.	2,400 00	
Gordon, S.	2,700 48		Holmes, E. E.	2,640 00	
Gordon, T. D.	2,640 00		Holby, T. C.	2,400 00	
Grabill, D. L.	5,400 00	501 17	*Hooper, J. A. V. (Aug. 23).	3,480 00	
Graham, R. H. (July 23).	3,999 96		Hopper, E. L.	2,500 00	
Graham, W. F.	3,000 00		Hopper, M. S.	3,000 00	
Grandmaison, S. (Nov. 1)	2,400 00		Horton, E. A.	6,300 00	2,187 88
Grant, D. J.	3,600 00		Houlden, G.	2,700 00	593 67
Graves, M. F.	2,400 00		Housey, J. E.	3,000 00	
Gray, T. P. (Feb. 1)....	3,000 00		Houston, G. F.	3,600 00	
Graybiel, R. A.	2,700 00		Howard, N. H. S.	3,900 00	
Green, H. C.	3,000 00		Howell, H. M. (Apr. 26)...	2,700 00	
Greenway, R. W.	2,400 00		Hoyes, W. H. (May 1)...	3,899 64	
Greenwood, A. W.	2,400 00		Hubbard, G. D.	2,400 00	
Gregory, E. L. (Feb. 1)...	2,400 00		Hucks, F. (Mar. 16)....	2,431 20	419 90
Grier, J. A.	4,200 00		Hughes, F. H.	2,400 00	
Grisdale, F. S.	7,200 00	1,427 11	Hughes, J.	2,700 00	654 77
Groff, C. G. (Feb. 1)....	4,000 00	526 51	Hughes, R. J. E.	3,300 00	
Grundy, G. E.	4,200 00	365 56	Humphreys, H. D. (Sept. 1)	4,500 00	
Gunn, J. D.	2,400 00		Hunnisset, H. S. (June 1)...	3,600 00	
Hale, F. W. G.	3,600 00		Hunt, C. C. (Mar. 1)....	4,200 00	775 69
Hall, F. W.	3,000 00		Hunt, J. D. (July 1)....	2,400 00	
Hall, R. B.	3,600 00		Hunter, G. C.	2,500 00	487 14
Hammond, H. W.	2,400 00	360 30	Hussey, J. A.	2,400 00	
Hanlan, J. D.	5,000 00		Hyde, J. R. (July 26)....	5,000 00	
Hanson, J. M.	2,400 00		Hyndman, E. B.	2,400 00	
Harding, M. H.	2,700 00		Ince, G. H.	4,200 00	
Harding, P. S.	3,000 00		Ingram, W. R.	6,000 00	
Hardy, E.	2,400 00		Irish, A.	4,800 00	372 75
Hargreaves, E. J.	4,800 00	2,799 55	Ives, T. G.	2,600 00	
Harlow, R. A.	3,000 00		Jackson, A. H.	3,600 00	
Harper, C. T.	2,400 00		Jackson, J. A.	4,000 00	497 18
Harris, R. W.	3,600 00	2,047 84	James, E. T.	3,500 00	400 88
Harrison, H. R.	5,000 00		James, G. W. (June 1)...	4,800 00	598 99
Harrison, H. S.	3,000 00		James, R. W.	3,400 00	2,043 34
Hart, A. W.	3,000 00		Jamieson, E.	2,400 00	
Hart, D. S.	6,000 00	663 48	Jarmain, E. G. (Oct. 12)...	2,600 00	
Harvey, K. W.	5,000 00	2,387 47	Jeffreys, E. A.	4,000 00	787 05
Hasley, A. R. (July 12)...	3,800 00		Jeffrey, S. A.	2,400 00	1,003 28
Hatheway, M. M.	2,700 00		Jewett, K. R.	2,700 00	
Hawkins, R. G.	4,200 00		Jobin, J. A.	2,400 00	
Hawkins, T.	2,400 00		Johnson, A. W.	3,600 00	
Hazeland, A. J.	4,200 00	3,646 25	Johnson, C. F. G.	3,500 00	
Head, A.	2,400 00		Johnson, R. F.	2,400 00	306 95
Healy, W. J.	3,600 00		Johnson, R. M.	4,500 00	390 13
Heather, A. O.	5,000 00	2,457 87	Johnston, J. F.	3,293 28	
Hebert, L. (Nov. 1)....	3,000 00		Johnston, K.	2,400 00	
Heckbert, H. R.	2,400 00	1,092 21	Johnston, M. M.	2,400 00	1,076 79
Heilig, C. G.	4,200 00	508 15	Johnstone, J. B.	2,400 00	
Hemond, C. E.	2,400 00	739 75	Johnstone, J. McL.	2,400 00	312 35
Henderson, A. M.	8,000 00	1,427 49	Jolicoeur, J. H.	2,400 00	1,889 31
Henderson, J. C.	3,000 00		Jones, C. S.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Jones, E. L.	2,400 00	959 78	LeBourdais, D. M.	4,000 00	
Jones, G. W. (June 14) ..	3,720 00	327 85	Leckie, W. G.	2,700 00	
Jones, P. G.	3,000 00	451 50	Lecouteur, A. C.	3,000 00	370 47
*Jones, S.	4,360 00	827 05	Leduc, G.	2,400 00	455 71
Jordan, E. J. (Dec. 10) ..	7,200 00	831 06	LeDuc, O.	2,820 00	
Jost, W. H.	4,000 00		Leduc, O. D.	3,000 00	
Julien, M.	2,820 00		Lee, W. S.	5,500 00	664 23
Julien, R.	2,400 00		Lefebvre, J. G.	2,400 00	
Kalmakoff, M.	3,600 00		La Gailais, J. P.	3,500 00	
Kee, F. N.	2,400 00	1,458 57	Legare, A. H.	3,000 00	460 11
Kellond, H. W.	3,120 00	481 93	Legge, S. C.	3,300 00	
Kelly, J. J. (Oct. 14)	3,500 00		Lehberg, A. S.	3,120 00	
Kelly, P. T.	2,400 00		Leishman, R. S.	2,400 00	
Kemp, H. R.	6,300 00		Leithhead, J. T.	2,400 00	
Kendall, S.	2,400 00		Leonard, L. A.	2,400 00	
Kent, J. L.	2,400 00	763 59	Lefoux, J. D.	2,400 00	
Kent, W. J.	3,000 00	1,183 21	Levack, D. H.	3,000 00	1,637 40
Kenvyn, R.	2,600 00	307 05	Leveque, H. C.	2,400 00	453 30
Kenward, A. T.	2,400 00		Levesque, E.	2,700 00	
Keyes, L. R. (Oct. 1)	3,000 00		Levis, G. B.	3,600 00	343 37
Keyes, W. C.	4,200 00		Levy, I.	3,000 00	
Kidd, W. V.	2,520 00		Lewis, L. H.	3,000 00	
Kieffer, J. E. H. M.	3,600 00		*Linzey, P. H.	2,520 00	
King, A.	3,120 00		Lister, G. A.	4,500 00	
King, H.	4,800 00		Lithwick, S.	3,000 00	
King, H. B.	4,800 00		Little, D. J.	3,600 00	
Kirby, R. M.	2,700 00		Little, W.	4,000 00	
Kirkwood, R. A.	2,400 00		Lobley, O.	8,000 00	2,021 11
Knox, R. M.	2,820 00		Logan, E. H.	2,900 00	469 47
Kostyrsky, M.	2,400 00		London, I.	2,400 00	
Labbe, N. A.	2,400 00		Lorce, H. S.	4,000 00	
Labelle, A.	3,000 00		Lothian, W. B. (Sept. 20) ..	4,200 00	553 10
Lackey, W. C.	4,500 00	3,178 94	Love, P. F. (July 5)	2,500 00	
Lafave, R. B.	3,000 00	552 09	Lowrey, H. C.	3,000 00	807 27
Lalande, J. A.	2,400 00	435 46	Lugsdin, S. G.	2,400 00	
Lalande, L. (May 1)	4,200 00		Lamb, C. A.	4,200 00	882 51
Lalonde, E. A.	3,000 00	1,173 05	Lumsden, G. J. S.	2,400 00	693 30
Lamarche, J. A.	2,400 00		Lumsden, T. B.	2,400 00	
Lamarche, J. P.	3,600 00		Lussier, O. (Oct. 1)	3,000 00	
Lambert, W. F.	2,400 00	1,036 79	Lussier, O. L. (Mar. 1) ..	3,000 00	
Lamon, F. E.	2,520 00		Lymburner, J. A.	2,400 00	
LaMountain, E. L.	3,000 00		Lynch, D. J. (Sept. 1) ...	2,400 00	
Lamoureux, L.	2,400 00	1,399 20	Lynn, G. W. (Jan. 10) ...	2,400 00	
Lander, J. B. (Dec. 1) ..	4,800 00	1,432 19	Lyons, A. L.	2,500 00	817 63
Lang, A. A.	3,000 00		Lyons, K. M.	3,900 00	
Langdon, H. D.	5,000 00	317 85	MacAlpine, N. A.	2,400 00	
Langman, A. E. (Jan. 3) ..	3,600 00		MacAuley, G.	2,400 00	
Lapierre, L.	2,400 00		MacBride, H. H.	2,400 00	
Laplante, L. (Dec. 17) ..	2,400 00		MacDonald, A. E.	2,400 00	
Lapointe, G. E.	3,000 00		MacDonald, A. P.	2,400 00	990 28
Lapp, M. W.	3,600 00	1,096 95	MacDonald, E. C.	2,400 00	
LaRue, A.	2,700 00		MacDonald, J. M.	5,400 00	568 98
Laugheed, L. E.	2,400 00	375 23	MacDonald, P. J.	3,300 00	
Laursen, C.	3,000 00	1,508 47	(Dec. 10) ..		
Lavigne, J. W. (Aug. 17) .	2,400 00		MacDonald, V. M.	3,000 00	932 56
Lawson, W. H.	2,400 00		MacDonald, W. D.	2,820 00	
Leach, H. M.	2,400 00		MacDougall, B. A.	4,500 00	
Leah, H.	2,400 00	376 62	MacDougall, W. J.	2,400 00	
Leaman, J. C. (June 7) ..	3,000 00		MacEachern, M. E.	3,000 00	
LeBel, A. M.	3,600 00		Macey, H. H. J. (Feb. 15) ..	2,400 00	
LeBel, B.	2,640 00		MacFarlane, D. L.	4,000 00	329 69
Leblanc, F.	2,400 00		MacFarlane, J. A.	2,400 00	
Leblanc, J. N. G.	2,400 00	414 26	MacGillvray, L. M.	3,400 00	
LeBlanc, R.	3,600 00		(June 1) ..		
LeBon, L.	2,700 00	702 31	MacInnes, F. G.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacKay, H.	3,600 00		McDonald, G. C.	2,400 00	
MacKeigan, I. A.	3,600 00		McEwen, J. W.	2,400 00	
MacKenzie, C. T.	4,254 00		McFarlane, A. R.	2,400 00	
MacKenzie, J. T.	4,200 00		McFarlane, W. G.	2,700 00	310 22
MacKenzie, M. W.	8,200 00		(Nov. 11)		
Mackay, G. A.	2,400 00	626 00	McGeer, D. F.	2,400 00	
Mackie, A. R.	4,500 00	455 27	McHugh, J.	3,000 00	
Mackie, J. A.	2,400 00		McIntosh, J. A.	2,640 00	
MacKinnon, G. I.	3,000 00	1,169 92	McIntosh, R. B.	3,000 00	934 42
Macklem, G. C.	2,400 00		McIntosh, W. S.	2,500 00	
MacLeod, W. N.	3,335 00		McIntyre, A. M.	3,600 00	
MacMillan, H. (May 1) .	2,700 00		McIntyre, G. D.	3,500 00	
MacNab, F. F.	2,800 00		McIntyre, W. P.	3,300 00	
Macnamara, F. C.	2,400 00	1,417 88	McIver, D. (Nov. 16) .	3,000 00	
MacOdrum, C. G.	4,000 00	749 45	McKee, C. G.	3,300 00	2,360 21
MacPherson, J. A.	2,700 00		McKibbin, H. E.	3,000 00	
MacPherson, J. S. B. ...	3,300 00		McKinley, L. A.	3,600 00	
(Sept. 28)			McKnight, D. H.	3,500 00	
Macpherson, M. C.	2,400 00		McLaren, J. A. (July 1) .	3,500 00	
MacQuarrie, W. A.	3,000 00		McLean, E. K.	2,400 00	1,075 53
MacRae, D. C.	2,400 00		McLellan, H. O.	3,000 00	331 32
MacRostie, D. C.	2,700 00	1,033 34	McLeod, J. W.	3,600 00	1,868 51
Madson, M. E.	3,300 00		McLeod, R. A.	3,720 00	1,247 61
Maguire, E.	3,120 00		McManus, J. P.	2,820 00	
Maguire, J. S. (Oct. 16) .	3,300 00	735 18	McMaster, D. S.	4,500 00	
Maher, T. J.	3,000 00		McMaster, W. J.	2,700 00	
Main, R. W.	2,820 00		McMichael, N.	2,600 00	
Mainguy, L.	2,400 00		McMorrán, T. F.	5,000 00	
Manley, P.	4,200 00		McMullen, H.	3,000 00	
Manning, H. B. (June 1) .	2,400 00		McMullen, R. G. (Feb. 1)	2,400 00	
*Mansell, R. K.	2,400 00	353 70	McNaughton, D. S.	2,400 00	
Manson, M. A.	2,500 00		(Jan. 3)		
Mantle, W. F.	3,000 00	588 71	McNicoll, E. (Oct. 1) ..	2,400 00	
Marien, J. L.	3,000 00	449 89	McPherson, N. B. (Jan. 17)	3,600 00	
Marlow, J. F. (Dec. 1) .	3,600 00	666 26	McPhillips, W. H.	5,000 00	604 22
Marriseau, J. A.	2,400 00		McQueen, R. A.	3,000 00	
Marsh, E. J.	4,200 00	2,216 76	McRae, R. F.	2,400 00	
Marshall, D. H.	3,000 00		McSweeney, G. W.	3,600 00	
Martin, C. W.	2,400 00		McVicar, K.	2,400 00	354 23
Martin, J. M.	3,300 00	567 92	Megan, F. C.	3,000 00	
*Martin, J. R.	3,000 00	2,065 26	Meldrum, G. R.	3,000 00	495 98
Martin, W. E. C.	3,720 00	373 45	Messervy, R. B.	2,400 00	737 57
Martyn, A. D.	2,400 00	532 17	Messier, J. A.	2,400 00	
Marwick, J. R.	4,500 00		Michaud, A. L.	2,400 00	
Massey, T. C. (Mar. 1) ..	2,400 00		Michaud, J. S.	2,400 00	432 24
Masson, W. G.	4,000 00		Miles, E. B.	2,700 00	
Mathers, F. D.	6,000 00	1,125 00	Millen, E. C. (Mar. 1) ..	5,000 00	2,291 12
Matheson, J. C.	2,500 00		Millen, L. H. (Aug. 1) ..	2,400 00	
May, A.	5,600 00	1,853 79	Miller, G.	3,500 00	
May, A. S.	5,000 00	852 50	Miller, G. S.	3,600 00	398 82
Maynard, N. C.	2,880 00	732 64	Miller, H. C.	3,720 00	
McAfee, H. M.	2,400 00		Millington, F.	3,000 00	1,520 98
McAllister, C. B.	3,000 00		Mitchell, C. H.	5,000 00	311 35
McCallum, H. A.	4,200 00	446 91	Mitchell, F. L.	6,000 00	1,314 18
McCannell, D. A.	3,600 00		Mitchell, W. H.	2,400 00	364 51
McCarthy, D.	3,600 00		Moffat, C. L. G.	3,600 00	2,710 19
McClure, G.	4,000 00		Moffat, G. W.	2,400 00	966 44
McCowan, S.	3,720 00	400 15	Moffat, R. E.	3,000 00	
McCrae, K. C.	4,800 00	1,632 55	Moffat, W. L.	2,820 00	
McCrae, W. H.	3,000 00		Mogan, J. C.	2,400 00	
McCullough, E. E.	2,700 00		Molesworth, G. N.	6,000 00	401 45
McCutcheon, L.	3,600 00		Montambault, A.	2,520 00	
McCutcheon, M. W.	8,000 00	1,249 08	Monteith, C. L.	2,400 00	
McDaniel, E. B.	2,400 00		Montgomery, M. P.	2,400 00	
McDiarmid, J. S.	3,500 00		Moore, F. R.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Moorehouse, L. S.	3,018 24		Parent, H.	2,700 00	
More, J. H.	2,400 00		Parker, A. D.	2,400 00	
Morin, J. O.	3,000 00	306 57	Parker, A. G.	4,200 00	
Morris, R. S. (Jan. 1) ..	5,000 00	786 31	Parker, E. M.	6,000 00	
Morrison, A. D.	2,700 00		Parkinson, J. F.	5,000 00	
Morrison, G. C. (Jan. 1) .	3,000 00		Pascoe, J. E.	3,600 00	
Morrison, L. M. (Sept. 1)	2,600 00		Patchell, J. B.	2,520 00	
Morrow, E. S.	2,400 00		Patterson, R. E.	3,016 00	
Morton, L. B. (Mar. 13) .	2,700 00		Paupst, K. N.	2,400 00	
Moscovitch, M. A.	2,400 00		Payne, E. M. (Apr. 27) ..	2,400 00	
Moussette, M.	3,000 00	340 50	Peacey, W. A.	2,400 00	
Moxley, J. F.	2,520 00	426 56	Pearson, C. F.	4,200 00	
Moyer, C. S.	3,000 00		Peart, J. W. J.	3,000 00	334 90
Mulcair, J.	2,400 00		Peltier, L. R.	2,700 00	846 16
Mullan, J. W.	3,000 00		Percy, R. W.	2,400 00	
Munro, R. L. (Feb. 3) ..	2,628 84		Perigoe, J. R. (Mar. 16) .	3,600 00	
Murchison, C. A. L.	5,000 00	768 81	Perrault, J.	4,200 00	1,441 65
Murphy, G.	2,400 00		Petapiece, D. K.	3,120 00	
Murray, J. D. (Jan. 31) .	2,400 00		Petch, Z. H.	3,000 00	
Murray, W. H.	2,400 00		Pettigrew, J. G.	2,400 00	
Musselman, F. K.	2,400 00	683 42	Phelan, W.	3,000 00	
Nadeau, J. P.	5,000 00	1,011 54	Phelps, P. P. (Nov. 15) .	2,700 00	
Nadeau, L. E.	4,500 00	432 50	Phipps, R. B. (Sept. 15) .	4,500 00	
Nadeau, P. A.	2,400 00		Picard, G. H.	3,000 00	
Nash, R. F.	3,000 00		Piche, E.	2,400 00	1,330 06
Nason, W.	4,400 00		Piche, M.	4,000 00	555 18
Neate, A. J.	2,400 00		Picotte, J. V.	2,400 00	
Needham, C. A.	2,500 00		Pincott, G. S.	6,000 00	
Neild, C. W. (Aug. 16) ..	2,700 00		Plamondon, L. P.	5,400 00	1,330 68
Neill, J. D.	3,600 00		Pollock, W. R.	4,500 00	688 45
Nelson, J. L.	2,700 00		Poole, A. R.	2,400 00	457 29
Newark, A. J.	2,400 00	1,889 54	Pope, W. L. A.	3,300 00	828 97
Newman, W. J.	2,400 00		Porteous, J. W.	3,100 00	
Nicholl, A.	3,000 00		Poupart, A.	4,000 00	
Nicholson, A.	2,400 00		Precious, H. E.	2,400 00	
Nicol, W. O. (Feb. 1) ...	3,000 00		Present, F. W. (Oct. 14) .	4,000 00	
Nicoll, S. B.	3,600 00		(Additional \$4,000 paid from Agricultural Sup- plies Board allotment)		
Noble, R. D.	4,000 00	678 90	Price, W. D. (Sept. 1) ...	5,000 00	432 36
Noon, F. J.	3,000 00	572 00	Provost, J. C. E. (Jan. 5)	3,000 00	383 91
Norman, A. L.	3,300 00		Quinn, H. J.	2,400 00	
North, J. W.	2,700 00	579 20	Racette, L. (June 22) ...	2,400 00	
Norton, N. C.	3,300 00		Racette, L. C.	2,400 00	1,034 71
O'Brien, J. E.	3,600 00	609 51	Racey, D. B.	3,000 00	832 05
O'Brien, J. L.	2,600 00		Racine, J. A. (June 15) .	3,000 00	
Ogilvie, G. M.	2,700 00		Racine, P.	2,950 00	
O'Grady, W.	3,600 00		Rainbow, J. W.	4,200 00	1,508 11
Old, E. H.	2,700 00		Raine, P.	2,950 00	
Oldaker, H. J.	3,600 00		Raley, G. G. E.	6,000 00	
Oliver, I. (Oct. 13)	3,001 04		Ramsay, A. G.	3,000 00	
Ouvard, J. de la S.	2,400 00		Randall, L. C.	3,000 00	
Ouvard, R. J. E.	3,000 00	463 38	Ranger, P. P.	2,820 00	
Oxner, W. C.	3,000 00		Regan, J. P.	3,500 00	1,710 70
Paff, H. G. (Oct. 1)	4,000 00		Reid, M.	2,951 00	
Paget, A. P. (May 1) ...	2,400 00		Reid, V. J.	3,000 00	605 35
Paget, E. B.	3,800 00		Renaud, M. T. (Mar. 1)	2,400 00	833 34
Pahlen, N.	3,600 00		Renaud, J. R.	2,400 00	330 20
Painter, R. H. E.	3,600 00		Rennie, G. H.	7,000 00	
Paisley, J. R.	3,900 00		Renton, A.	2,700 00	
Palmer, A. W.	3,600 00		Reynolds, A. J. (Mar. 1)	2,400 00	
Palmer, L.	2,400 00		Reynolds, E. B.	3,000 00	722 78
Palmer, M. B.	5,580 00		Reynolds, F. O.	3,000 00	
Panneton, J. J.	3,000 00		Reynolds, M. (Oct. 1) ...	2,400 00	
Paquet, F.	2,400 00	538 48	Rhind, C. E.	3,300 00	489 79
Paradis, H. J. P.	2,400 00				
Pare, M. L.	2,400 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Rhuland, F. A. (Sept. 1) .	3,360 00		Savoie, A.	4,500 00	
Rice, C. W.	3,000 00	494 48	Schade, M. H.	3,000 00	
Richard, P.	2,500 00		Schultz, H. W. (Dec. 1) .	2,500 00	
Richard, Z.	2,400 00		Schultz, R.	2,500 00	
Riches, T. H.	2,400 00		Schurman, R. A.	3,000 00	
Ridler, A. A.	4,000 00		Scott, M. L.	2,400 00	
Rinfret, E. G.	5,000 00		Scott, T. D.	2,400 00	
Riopel, L.	2,400 00		Scratch, H. H. M.	2,400 00	
Ritchie, R. S.	3,000 00		*Scrivener, J. V. (Jan. 24) .	3,000 00	
Robb, G. R.	3,000 00		Seal, D. W.	3,000 00	
Robbins, J.	3,600 00		Seale, P. R. (Mar. 13) ...	2,700 00	1,342 76
Robert, J. M. R.	2,700 00		Seguin, J. O.	3,000 00	
Robertson, S. M.	2,700 00		Seldon, F. L.	4,300 00	
Robertson, T. D.	3,800 00		Shallow, C. R.	2,400 00	
Robertson, T. R. B.	2,700 00		Shannon, J.	2,400 00	
Robinson, G. S.	4,500 00		Sharpe, W. H. (Nov. 29) .	2,400 00	580 37
Robinson, E. J.	3,420 00	713 26	Shaw, J. W.	3,000 00	
Robinson, H. C.	3,000 00		Shepherd, S. A.	3,600 00	
Robinson, V. B.	4,200 00		Sherwood, L.	3,680 00	
Robitaille, L. C.	7,000 00	601 42	Short, E.	3,000 00	
Robitaille, O.	2,520 00		*Shortt, G. E.	3,420 00	855 43
Robitaille, P. A.	3,000 00	1,219 47	Shuker, W. C.	3,800 00	1,509 27
Roblin, H. N.	2,820 00		Siddall, E. R.	3,000 00	
Roeh, R.	2,400 00		Sidney, H. V.	3,300 00	
Roche, H. J.	2,700 00		Simpson, H. W.	2,500 00	
Rochon, P.	3,060 00		Sinclair, D. J.	6,000 00	
Rodomar, O. W.	6,400 00	855 26	Sinclair, G. R.	2,400 00	
Roger, P.	3,000 00	323 39	Sirois, J.	2,700 00	503 03
Rogers, C. F.	3,000 00		Skey, W. R. (June 17) ...	2,700 00	
Roodé, K. W.	3,000 00	643 36	*Slater, H. L.	5,000 00	
Rosenberg, H. S.	5,000 00		Smart, E. W.	7,200 00	2,301 86
Rosenthal, R. W.	2,520 00		Smith, A. G.	2,400 00	
Ross, G. A. M.	3,480 00		Smith, A. G.	3,600 00	1,354 19
Ross, G. W. (Apr. 26) ...	2,400 00		Smith, A. T.	4,500 00	
Ross, H. I.	7,000 00	1,506 79	Smith, D. B.	3,000 00	
Ross, J. A.	5,400 00		Smith, E. T.	3,000 00	
Ross, J. C.	4,000 00	773 90	Smith, F.	3,600 00	637 73
Ross, W. (June 1)	3,000 00		Smith, F. W.	3,600 00	
Rother, A.	3,500 00		Smith, H. G.	3,600 00	
Rousseau, V. M.	2,400 00		Smith, I. D.	2,400 00	
Rowatt, J. A.	3,300 00		Smith, J. K.	4,200 00	518 50
Roy, H. E.	3,000 00	1,196 24	Smith, K. H.	4,000 00	
Roy, L. V. J.	3,300 00		Smith, N. C.	3,000 00	
Roy, P. E.	2,400 00		Smith, W. R.	2,400 00	
Rubin, D. I.	2,400 00		Smithers, G. M.	3,300 00	585 40
Rueffer, P. L.	2,400 00	350 82	Sowdon, A. B. M.	3,420 00	
Rumpel, G. H.	5,000 00	2,511 02	Sparling, F.	3,000 00	
Ruppell, J. E.	2,500 00		Sparrow, W. H.	3,300 00	
Rusconi, A. G.	3,000 00	689 40	Speers, A. M.	3,600 00	1,581 09
Ruttan, C. M.	4,200 00	459 84	Spence, C. G.	2,520 00	
Ryan, F. W.	2,600 00		Spence, E. J.	4,200 00	1,419 69
Sabiston, G. P.	5,000 00		Spence, H. M.	2,400 00	
Sabourin, P. H. (Feb. 15)	3,300 00		Spence, W. R.	2,400 00	
Sadler, L. W.	2,820 00		Spence, W. F.	4,000 00	483 33
St. Arnaud, H. J. I.	3,000 00		Sprange, A. E. (Jan. 13) .	3,000 00	
St. Denis, O.	2,400 00		Sproule, W. J.	3,000 00	
St. Jacques, J. H.	3,000 00		Spry, H. W. (Apr. 9) ...	5,000 00	
St. John, W. K. (June 1)	3,000 00		Stables, R. J.	2,400 00	
Sainte-Marie, A. N.	3,000 00	943 07	Standish, W. T.	2,700 00	685 32
Ste. Marie, E.	2,400 00		Stanfield, R. L.	3,000 00	
Samuel, C. L.	3,000 00		Stanford, W. A.	4,000 00	1,269 01
Sanderson, E. H. (Mar. 2)	3,000 00		Stanley, O. J.	2,820 00	
Saunders, E. F.	6,000 00		Stein, H. H.	3,500 00	
Saunders, F. T. W.	5,000 00	1,642 77	Stenstrom, D. G.	6,000 00	
Sauriol, G. M.	3,500 00		Stephens, L. R.	4,020 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Stephens, S. T.	3,600 00	338 35	Vaison, A. F.	3,240 00	2,328 55
Stewart, C. D.	3,000 00		Vallance, A. (Mar. 1) ...	2,880 00	
Stewart, D. O.	2,520 00	729 63	Vallee, M.	2,400 00	
Stirton, J. J.	2,520 00		Vallis, L. C.	2,700 00	484 07
Stobie, J.	2,400 00		Vanwart, F. W.	2,400 00	
Stoker, H. R.	3,600 00		Vass, J. D.	2,800 00	
Stonehouse, C. S.	2,520 00	996 99	Vaughan, J. B.	4,500 00	1,847 90
Storry, R. D.	3,600 00	2,307 51	Vergette, V.	2,400 00	
Stroud, A. W. (Oct. 28) ..	2,400 00		Verity, A. W. (Jan. 3) ...	2,400 00	1,074 34
Studd, W. G. (May 1) ...	3,600 00		Vernon, J. C.	3,000 00	
Stuempfle, D. E.	2,400 00		Verret, F. A.	2,400 00	
Sullivan, C. C.	4,000 00		Vezina, F. A.	3,000 00	
Sutherland, A.	5,000 00	472 29	Vickers, R. S.	4,800 00	
Sutherland, D. F.	2,400 00		Vidal, P. (Jan. 24)	2,400 00	
Sutherland, J. B.	2,400 00		Vidricaire, M. (May 11) .	3,000 00	
Sutton, F. J. (Sept. 1) ...	4,200 00		Vincent, R. L.	3,500 00	
Sutton, W. E.	4,200 00		Vipond, M. L. (Jan. 24) .	2,700 00	
Swayze, C. F.	3,000 00		Voyer, A.	3,300 00	
Syer, R. M.	3,800 00	1,797 75	Wadley, E. J.	3,300 00	
Symonds, N. W.	2,400 00		Wainwright, E. F.	3,600 00	
Symons, W. J.	2,400 00		(Feb. 14)		
Talbot, C. E.	2,400 00	315 68	Walden, W. J.	3,000 00	
Tarbolton, J. S.	2,400 00		Walker, F. E.	5,000 00	
Tardif, J. O.	2,700 00	544 48	Walker, J. G.	4,000 00	300 73
Taylor, A. B.	4,200 00	457 96	Wallace, C. G.	3,000 00	
Taylor, E. B.	3,500 00	1,207 22	Walsh, G. F.	3,591 36	
Taylor, H. E.	3,600 00		Walton, C. C.	2,400 00	
Taylor, J.	3,600 00		Walton, C. K.	3,000 00	
Taylor, K. W.	8,000 00	721 76	Wand, E. H.	2,400 00	
Taylor, R.	2,400 00	1,438 21	Ward, G. C.	3,600 00	
Thibert, J. A.	3,120 00		Ward, S. H.	4,200 00	
Thackson, J. N.	2,800 00		Ward, W. F. (Jan. 17) ..	2,400 00	
Thomas, D. G.	4,000 00		Watt, P.	2,400 00	
Thompson, J. A.	2,400 00	498 93	Waxman, J. (Mar. 27) ...	3,000 00	
Thompson, R. W.	2,400 00		Webb, W. K.	2,700 00	
Thomson, A. H.	2,400 00	504 49	Weed, P. F.	3,000 00	
Thomson, G.	2,640 00		Weiler, W. J.	3,000 00	
Thomson, J. E. (May 27) .	2,600 00		Weir, J. S.	2,700 00	
Tibbs, W. G.	2,722 80	927 10	Wells, H. W.	4,000 00	
Tierney, A. A.	2,400 00		Welliver, B.	2,400 00	
Todd, R. A. R.	4,000 00		Wells, D. C.	5,000 00	
Toole, G. W. (June 1) ..	3,000 00		Wells, G. A.	4,000 00	2,978 17
Topping, E.	3,250 00		Wells, W. A.	3,000 00	
Tousignant, E.	2,400 00		Wenaus, A. B.	3,000 00	995 16
Towers, J. C. (Jan. 15) ..	3,000 00		West, G. W.	2,400 00	1,176 79
Tracey, W. R.	2,800 00	635 83	Wheaton, W. C.	2,400 00	
Tradburks, M. L.	4,200 00		Wheeler, J. E.	2,400 00	
Trask, G. L. (June 24) ..	2,400 00		White, C. S.	2,400 00	2,340 84
Tramb, P. L.	2,500 00		Whitney, C. J.	2,400 00	
Treleaven, T. J.	2,600 00		Wilkinson, A.	2,700 00	976 16
Tremblay, J. E.	2,400 00		Wilkinson, M. B.	2,400 00	
Tricker, F. S.	2,400 00		Williams, A. L.	2,820 00	
Trickey, A. W. (Mar. 6) .	3,000 00		Williams, E. W.	2,400 00	
Tumble, R. C.	2,400 00		Williams, G. A.	3,500 00	482 11
Trimble, W. C.	2,400 00	540 80	Williams, G. T.	4,200 00	1,746 00
Trudel, R.	3,000 00	780 21	Williams, H. B.	4,000 00	
Trusser, H.	2,400 00	1,336 83	Williams, J. L.	2,400 00	
Tuft, G. F.	2,400 00	394 40	Willis, W. A.	3,000 00	658 90
Turgeon, P. E.	3,000 00		Wilson, A. C.	3,120 00	
Turgeon, R. A. (Feb. 16) .	3,600 00		Wilson, B. A.	2,400 00	325 01
Turnbull, J. O.	2,400 00		Wilson, G. B. (Dec. 1) ..	2,400 00	
Turner, A. B.	3,300 00	999 33	Wilson, L. J.	2,400 00	
Turner, M. I.	2,500 00	626 64	Wilson, W. M.	4,800 00	
Turner, W. B. (June 1) ..	2,400 00		Wing, C.	2,400 00	357 74
Tyler, H. E.	3,600 00		Wingfelder, J. J.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Winrow, E. C.	4,200 00		Yates, R. F.	3,200 00	
Winterborne, P. (Dec. 1).	3,600 00		Young, A. G.	2,400 00	
Witherow, H. L.	2,700 00		Young, G. J. A. (Nov. 1).	6,000 00	
Wolfe, L. (Nov. 16)	3,600 00		Young, G. M.	2,400 00	410 76
Wood, A. (Feb. 1)	2,400 00		Young, J. E.	3,300 00	
Wright, J. R.	4,000 00	330 73	Youngs, W. H.	3,000 00	
Wyse, G.	2,700 00		Zaitlen, M.	3,600 00	

* Received additional compensation—see following lists.

D. G. MacKenzie was paid \$10,257.10 for services at the rate of \$200 per week.

As at March 31, 1944 there were 16 employees being paid war duties supplements including the following whose salaries are detailed above (amounts represent annual rates paid on that date or at date of discontinuance shown in brackets): F. F. Baird, \$600 (June 1); W. F. Chown, \$600; S. Jones, \$140; J. A. V. Hooper, \$600 (Aug. 23); G. E. Shortt, \$780. The undermentioned employees, whose salaries were paid by other government departments, were being paid annual war duties supplements as follows: G. E. Gunby, \$420; E. McNally, \$420.

The following employees receiving salaries at an annual rate of \$2,400 or over, were receiving living allowances as at March 31, 1944, or at date of discontinuance (shown in brackets) at rates listed: H. F. Glassey, \$480; P. H. Linzey, \$480; R. K. Mansell, \$240; J. R. Martin, \$720; J. V. Scrivener, \$600 (Jan. 24); H. I. Slater, \$600. C. J. Callister, whose salary was paid by the Department of Agriculture, received a living allowance at an annual rate of \$1,200.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: G. H. Adams, \$756.10; W. O. Acheson, \$817; J. P. Allen, \$594.34; R. W. Anderson, 1,016.09; H. Andison, \$508.10; M. Arcand, \$728.77; H. N. Argue, \$462.89; H. R. Atkinson, \$1,488.86; J. W. Babin, \$600.64; A. T. Baker, \$1,884.47; L. Bartsch, \$744.62; J. A. Beaton, \$366.33; F. W. Beatey, \$544.16; P. R. Beaudoin, \$493.96; W. J. Beaulieu, \$157.86; G. A. Beaumont, \$793.75; K. Beemer, \$348.70; R. S. Beischel, \$519.61; P. Belanger, \$423.28; C. W. S. Bentley, \$1,001.93; M. G. Bergeron, \$674.98; P. M. Bergeron, \$559.02; J. Bernard, \$638.23; J. H. Berube, \$835.64; D. Bird, \$903.96; D. M. Black, \$439.53; G. E. Board, \$398.32; G. Bouchard, \$416.91; L. P. Boulanger, \$749.85; F. P. Bouteiller, \$390; R. Bowen, \$700.35; F. V. Bradley, \$437.79; J. A. Broudfoot, \$809.95; M. W. Brook, \$154.14; J. A. Brouillard, \$683.85; H. Brown, \$303.09; W. R. Brown, \$775.02; M. E. Cadieux, \$478.46; H. P. Campeau, \$364.44; E. W. Campion, \$329.55; L. Carrier, \$415.80; M. Carriere, \$452.09; W. J. Carroll, \$797.45; H. V. Cartwright, \$478.09; J. A. Cavanagh, \$1,086.25; F. Chevalier, \$310.24; M. A. Choquette, \$788.30; W. H. Chrysler, \$919.34; W. G. Clark, \$623.83; W. Clarke, \$469.37; C. B. Cliffe, \$486.60; G. H. Clifford, \$504.43; J. P. Collins, \$364.79; G. H. Cormier, \$802.47; P. E. Corneiller, \$497.44; J. Cote, \$488.74; H. H. Coton, \$784.04; R. Courchesne, \$404.01; C. M. Couture, \$734.95; C. D. Crosby, \$846.96; F. N. Dalton, \$1,091.31; J. W. Davidson, \$854.94; R. A. Davison, \$1,904.97; L. Delorme, \$122.22; R. A. Demers, \$384.22; R. H. Dennison, \$700.63; T. G. Derrington, \$1,105.46; G. D. Desautels, \$300.77; J. A. Deslats, \$680.98; J. M. Desjardine, \$329.09; J. N. Desrosiers, \$506.53; P. K. Dickens, \$477.18; L. P. Dickson, \$692.42; W. J. Dixon, \$322.35; A. F. Doyle, \$914.60; J. E. Drouin, \$374.64; J. H. Dumont, \$400.15; A. C. Dunlop, \$652.75; J. J. Dupont, \$1,392.96; H. A. Dutil, \$624.75; J. Eamer, \$704.88; G. A. Edmonstone, \$553.01; C. Einfeld, \$1,155.35; H. E. Emery, \$336.59; G. Enmond, \$685.55; E. T. Enright, \$352.64; A. H. Erdahl, \$330.44; M. Ethier, \$625.53; I. B. Everett, \$3,912.29; W. A. Findlay, \$1,142.31; H. H. Foreman, \$2,533.68; J. A. Forget, \$1,777.81; A. Fortin, \$813.21; R. L. Foster, \$598.03; P. Fournier, \$469.42; B. Frappier, \$426.24; J. O. H. Frechette, \$864; J. R. Frechette, \$510.49; R. H. Fricker, \$1,158.52; N. C. Frieday, \$333.92; A. G. Gagnon, \$733.48; S. A. Ganam, \$692.16; C. E. Garipey, \$451.65; A. Gaudreault, \$767.91; J. M. Gauthier, \$342.85; J. L. Gavroy, \$315.62; H. B. Gemmill, \$400.38; A. Genois, \$539.72; O. Giguere, \$707.57; P. A. Gilechrist, \$862.31; C. J. Gillis, \$1,074.20; F. Godber, \$341.32; E. H. Good, \$787.56; G. A. Goodison, \$472.58; A. U. Goslin, \$483.45; I. V. Gougeon, \$1,433.11; C. Graham, \$794.18; S. M. Graham, \$588.49; B. Halfnights, \$338.22; F. W. Haum, \$1,255.55; D. B. Harcourt, \$456.56; A. E. H. Harrison, \$943.12; W. J. Harrison, \$732.22; H. Hartley, \$364.61; J. J. L. Hay, \$646.76; C. G. Heath, \$342.69; G. O. Hebert, \$839.90; P. Hebert, \$791.35; E. E. Henning, \$369.70; C. W. Henry, \$441.30; A. Herbert, \$459.07; M. L. Herrington, \$359.91; W. A. Hick, \$340.93; D. Hill, \$860.55; J. R. Hivon, \$882.17; H. R. Hoeking, \$481.04; P. R. Holley, \$1,309.09; H. J. Holmes, \$620.72; A. H. Houlden, \$406.99; J. W. Howell, \$551.39; G. W. Humberstone, \$434.10; J. J. Hunt, \$756.65; G. W. Hustwayte, \$915.18; J. O. Jacques, \$989.11; W. Jacques, \$479.81; C. E. Janelle, \$880.17; J. M. Jarvis, \$1,306.04; L. B. Jennett, \$887.74; J. L. H. Johnston, \$424.88; W. J. Johnstone, \$366.90; J. C. Jones, \$730.42; G. Jordan, \$503.14; J. T. Keizer, \$416.96; W. G. Kennedy, \$883.44; J. W. Kerr, \$373.30; F. O. Kester, \$346.91; D. R. Kidd, \$887.80; W. F. Kiely, \$817.75; V. Labrie, \$444.46; J. A. Lacroix, \$569.87; A. A. Laferte, \$756.14; J. W. Laferte, \$592.54; W. D. Lafrance, \$448.38; U. Lahaie, \$527.38; A. Landry, \$627.90; J. E. Lapalme, \$309.95; H. Lapointe, \$599.30; R. Laquerre, \$820.64; A. E. Lariviere, \$506.64; J. A. Latour, \$376.16; J. J. Lavallee, \$346.44; J. A. Lavigne, \$1,117.33; P. H. Lavoie, \$678.48; S. Lavoie, \$379.83; W. G. Low, \$399.51; P. E. Label, \$949.46; W. Lebrun, \$634.27; C. Lecours, \$442.80; J. L'Ecuyer, \$688.98; E. Leduc, \$330.41; G. Leeming, \$651.52; L. Lefebvre, \$493.77; W. J. A. Legare, \$762.87; T. C. LeGros, \$365.61; J. Lemay, \$519.42; W. Lesurf, \$510.27; E. Levesque, \$594.28; A. W. Lindsay, \$738.09; H. M. Linnell, \$602.10; G. H. London, \$458.88; W. F. Loughheed, \$1,069.21; J. C. Love, \$762.45; A. Lyons, \$319.53; E. Macauley, \$453.08; M.

The following persons serving the Board without remuneration were paid travelling and living expenses in excess of \$300: K. Aitken, \$4,478.74; R. H. Amell, \$1,132.97; J. Ball, \$430.90; O. B. Barber, \$1,239.40; H. H. Bloom, \$1,643.50; G. Bond, \$360.90; J. C. A. Bordeleau, \$2,094.45; A. Bradshaw, \$1,161.79; C. H. Browne, \$757.44; L. F. Burrows, \$1,154.47; E. G. Burton, \$1,240; T. M. Carlyle, \$601.95; C. H. Champion, \$2,457.81; R. F. Chisholm, \$2,879.87; A. E. Clarke, \$1,516.59; H. R. Cohen, \$931.59; M. G. Cohen, \$494.73; S. C. Cook, \$736.12; J. B. Cross, \$319.56; D. P. Cruikshank, \$365.49; G. A. Daly, \$441.51; L. D'Aoust, \$612.96; V. C. Davi, \$967.21; R. E. Day, \$550.92; S. W. Day, \$391.10; A. Desautels, \$619.01; D. Dewar, \$1,959.11; J. Diamond, \$333.23; J. B. Dickey, \$544.65; H. Dingle, \$1,780.50; S. G. Dixon, \$712.67; W. Downs, \$879.56; R. B. Duff, \$798.50; J. S. Eekman, \$392.94; M. E. Enkin, \$2,308.07; D. F. Farris, \$685.78; F. G. Fearman, \$2,036.26; J. A. Ferguson, \$305.75; L. W. Ferguson, \$1,687.22; R. H. Ferris, \$432.33; C. E. Finlay, \$1,810.76; J. D. C. Forsythe, \$2,302.53; J. H. Fortier, \$487.93; G. M. Gilchrist, \$322.38; L. G. Gilmore, \$378.69; S. Godfrey, \$766.21; P. Godin, \$638.35; D. Gordon, \$1,055.85; C. Graham, \$3,043.34; W. M. Grant, \$3,654.26; J. R. Gray, \$856.36; E. T. Griffith, \$1,584.49; B. K. Gunn, \$1,056.38; C. W. Hale, \$594.77; E. K. Hampson, \$336.49; J. W. Hastings, \$1,701.59; F. C. Hayes, \$1,178.79; C. H. Herbert, \$1,976.01; L. S. Hewes, \$1,257.62; H. J. Hobbins, \$3,401.60; C. V. Hodder, \$580.35; J. R. Holman, \$360.86; R. R. Horrex, \$334.51; G. E. Houl, \$446.50; L. D. Jackson, \$585.36; A. P. Jewett, \$1,016.52; G. E. Johnston, \$1,503.53; F. S. Kaszas, \$447.62; H. Kennedy, \$829.78; W. A. Kennedy, \$832.07; J. A. Klein, \$1,559.09; C. S. Leckie, \$2,811.31; J. Lefcoe, \$303.18; V. Lemire, \$489.70; H. H. Levy, \$1,794.54; E. A. Lewis, \$499.09; H. S. Leybourne, \$3,615.35; M. C. Lowe, \$2,551.34; H. MacKenzie, \$302.84; C. Martin, \$2,402.74; A. F. McAlpine, \$705.97; H. C. McCann, \$1,670.21; D. L. McCoy, \$2,103.20; J. L. McHale, \$491.89; J. A. McKay, \$846.33; J. A. McLaren, \$609.29; A. N. McLean, \$3,997.85; J. A. Moffatt, \$1,607.13; R. T. Mohan, \$339.92; R. C. Mold, \$367.71; A. E. Montgomery, \$301.25; M. Morris, \$502.45; C. J. Morrow, \$2,433.48; S. R. Noble, \$3,067.40; K. H. Olive, \$3,566.30; J. J. Page, \$3,298.02; D. Palter, \$345.75; F. T. Parker, \$1,181.78; C. A. Pemberton, \$1,543.60; J. R. Perigoe, \$458.27; M. M. Peters, \$363.70; B. Pinder, \$337.98; W. F. Prendergast, \$3,210.66; A. B. Rhodes, \$364.54; F. G. Riseborough, \$3,157.57; A. C. Salter, \$1,196.70; B. H. Sanders, \$3,535.42; H. H. Schultz, \$1,647.45; L. G. Selman, \$532.87; A. A. Shelly, \$2,311.14; J. M. Sinclair, \$2,399.54; S. H. Small, \$643.55; H. D. Smith, \$395.89; H. G. Smith, \$2,087.16; J. W. Speirs, \$400.95; W. R. Spence, \$309.50; H. B. Stewart, \$600.12; R. A. H. Taylor, \$2,511.18; L. N. Thompson, \$462.15; J. H. Thomson, \$2,355.88; W. J. Tiller, \$1,058.32; D. R. Townsend, \$1,040.51; J. S. Turnbull, \$330; J. H. F. Turner, \$1,595.41; W. P. Walker, \$1,598.87; R. W. Ward, \$351.10; E. B. Wardle, \$772.70; G. F. Whitney, \$1,032.50; R. M. Wilson, \$1,364.77.

The following Judges and persons on loan from other Government departments were paid travelling and living expenses in excess of \$300: His Honour T. H. Barton, \$2,058.88; J. E. Blakeman, \$674.55; His Honour B. Boyd, \$401.85; His Honour J. C. A. Cameron, \$1,785.71; A. M. W. Carter, \$634.06; His Honour D. B. Coleman, \$634.58; R. Cousineau, \$406.23; His Honour D. G. Cowan, \$395.33; His Honour A. B. Currey, \$312.90; His Honour A. E. Doak, \$360.17; His Honour A. H. Dowler, \$318.19; His Honour W. E. Fisher, \$313.60; H. E. Hazelwood, \$325.75; Honourable D. Lalonde, \$420.72; W. J. W. Lennox, \$1,788.58; N. A. MacRae, \$327.40; J. K. Maxwell, \$1,073.53; His Honour R. Millar, \$439.93; A. F. W. Plumptre, \$4,152.13; His Honour W. T. Robb, \$1,602.61; A. Seguin, \$472.72; R. Snelson, \$449.82; R. Thomas, \$1,822.65; Honourable T. Trebble, \$855.78; P. G. Turner, \$985.65; R. L. Wheeler, \$818.65.

Payments in excess of \$5,000 were as follows:

C	Department of Public Printing and Stationery, \$1,098,631.95.
D	Department of Public Printing and Stationery, \$180,645.44.
E	Alberta Government Telephones, \$5,800.30; Bell Telephone Company of Canada, \$193,740.67; British Columbia Telephone Company, \$12,838.80; Manitoba Telephone System, \$7,916.59; Maritime Telegraph and Telephones, \$9,193.63; New Brunswick Telephone Company Ltd., \$5,874.50; Saskatchewan Department of Telephones, \$8,773.07.
F	Canadian National Telegraphs, \$31,497.63; Canadian Pacific Railway Co., \$26,933.78.
G	W. H. Campbell, \$5,207.85; J. C. McRuer, \$5,067.99.
H	Advertising Agencies of Canada, \$547,184.08; National Film Board, \$95,016.22.
I	Post Office Department, \$336,767.67.
J	Canadian National Railways, \$15,749.60; Canadian Pacific Railway Co., \$15,038.84.
K	City of Montreal, \$25,053.35; City of Quebec, \$7,372.01; City of Toronto, \$6,129.03.
L	Bank of Montreal, \$116,830.62; Bank of Nova Scotia, \$52,380.11; Bank of Toronto, \$26,583.79; Banque Canadienne Nationale, \$87,746.95; Bomac Electrotvpe Co. Ltd., \$5,294.64; Canadian Bank of Commerce, \$112,381.63; Dominion Bank, \$29,475.74; Imperial Bank of Canada, \$43,776.36; Ketchum Manufacturing Company, Limited, \$55,941.22; Provincial Bank of Canada, \$31,775.35; Royal Bank of Canada, \$131,651.12; Stevenson and Kellogg, \$10,386.81. Payments to chartered banks are for ration coupon banking expenses and costs authorized by P.C. 6497, August 17, 1943, as amended by P.C. 626, February 3, 1944.

Allotment: Wartime Prices and Trade Board—To provide for purchase of space in daily and weekly newspapers, labour papers, farm papers, etc., for the purpose of publicizing the Prime Minister's radio address on December 4, 1943, in support of the economic stabilization program.....	25,000 00
Expenditures.....	\$ 22,539 02

Payment was made to Advertising Agencies of Canada.

Allotment: Subsidies due to application of order placing ceiling over all prices—Commodity Prices Stabilization Corporation Limited.....	81,600,000 00
Less advances.....	31,880 61
Expenditures.....	\$81,519,323 04

P.C. 9870, December 17, 1941, as amended by P.C. 5863, July 7, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Commodity Prices Stabilization Corporation Limited as a Crown company under the Companies Act 1934, and to execute an agreement with the Corporation authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform for the purpose of assisting the Wartime Prices and Trade Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and bulk purchasing in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. Under the same authority, the Corporation was empowered to carry on its duties and responsibilities through the incorporation and organization of subsidiary companies, and under this provision a subsidiary, Wartime Food Corporation Limited, was established. The Order in Council authorized the Minister, with the approval of Treasury Board, to advance funds for administrative and other expenses of the Corporation. The advances are recorded in Loans and Advances (shown under Open Accounts further on in this section); expenses of the Corporation are met from these advances and, periodically throughout the year, the account is credited and the War allotment debited with such expenses. The advances in the present fiscal year amounted to \$80,000,000 (of which \$79,900,000 was advanced to Commodity Prices Stabilization Corporation, Ltd., and \$100,000 to Wartime Food Corporation, Ltd.) while the expenditure charged to War allotment totalled \$81,519,323.04. The difference was charged to the advances outstanding as at March 31, 1943, which balance was reduced accordingly. The expenditures were as follows:

Commodity Prices Stabilization Corporation—

Administrative Expenses.....	723,506 21
Subsidies—import.....	32,173,963 75
—domestic.....	37,922,792 09
Commodity trading loss.....	10,526,224 10
Payment of losses in fulfilment of guarantees.....	3,906 72
Adjustment in respect of 1942-43.....	163,620 34
	81,514,013 21

Less:		
Adjustments in respect of marine and uninsured fire losses.....	58,420 59	
Interest earned	4,388 97	
		62,809 56
		<u>81,451,203 65</u>
Wartime Food Corporation Limited—		
Administrative expenses	23,851 87	
Commodity trading loss.....	44,267 52	
		68,119 39
		<u>\$ 81,519,323 04</u>

The balance sheet as at March 31, 1944, and operating statements for the present fiscal year, as furnished and certified by the Auditor General, will be found in Appendix 6 to this section, page CC—82.

Allotment: To cover expenditures in connection with Wartime Prices and Trade Board—Canadian Wool Board Limited.....	14,000,000 00	
Less Advances	13,778,703 89	
		221,296 11
Expenditures.....		\$ 221,296 11

P.C. 1853, March 10, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Canadian Wool Board Limited as a Crown company under the provisions of the Companies Act, 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation and distribution of domestic and foreign wool and related products as may be deemed necessary. Under the same authority the Minister may, with the approval of the Treasury Board, advance funds for administrative and other expenses of the company. The advances are recorded under Loans and Advances further on in this section; expenses are met from these advances and periodically throughout the year the account is credited and the War allotment debited with such expenses. In 1942-43 \$10,000,000 was advanced of which \$9,965,753.33 remained as a debit balance in the advance account while the sum of \$34,246.67 was charged to the War allotment. In the present fiscal year, a further \$14,000,000 was advanced of which \$221,296.11 was charged to expenditures and \$13,778,703.89 to advances, increasing the outstanding advances to \$23,744,457.22.

The balance sheet as at March 31, 1944 and operating statements for the present fiscal year as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page CC—80.

Allotment: Payment of freight on steel scrap shipped from British Columbia to Sault Ste. Marie, Ont., and consigned to the Algoma Steel Corporation.....	29,393 49
Expenditures.....	\$ 29,393 49

Expenditures are payments of 1942-43 accounts as authorized by P.C. 5649, June 30, 1942, to the Algoma Steel Corporation covering the difference between cost of freight on shipments of steel scrap from British Columbia to Sault Ste. Marie, Ont., and the cost on shipments from sources in Northern Michigan which were cut off as the steel scrap was required by the United States War Production Board.

Allotment: Payments to millers and other manufacturers of wheat products for human consumption to enable them to sell at prices not in excess of the maximum prices during the basic period September 15 to October 11, 1941.....	20,500,000 00
Expenditures.....	\$20,500,000 00

In the fiscal year 1942-43, advances totalling \$3,000,000 were made to the Canadian Wheat Board to cover payments to manufacturers of flour and other human foods containing wheat, to enable them to sell at prices not in excess of the maximum prices charged by them during the period September 15 to October 11, 1941. These payments were authorized by P.C. 9457, October 16, 1942, and were in respect of sales and deliveries in Canada during the crop year 1942-43.

P.C. 6602 of August 19, 1943, directs that such payments be continued during the crop year 1943-44 subject to certain alterations in procedure. Further advances totalling \$20,500,000, to provide for such payments were made during the present fiscal year.

In connection with the total advances of \$23,500,000, an accounting has been received in the form of statements certified by the Comptroller of the Canadian Wheat Board listing net payments totalling \$19,957,016.74 to March 31, 1944.

The amounts shown in the following list of firms receiving over \$10,000 include payments made in the previous fiscal year as listed on page Y-26 of the 1943 Public Accounts.

Aurora Flour & Feed Mills, Ltd., Aurora, Ont., \$16,063.49; Bishop Milling Co., Battleford, Sask., \$28,525.37; Byers Flour Mills, Canrose, Alta., \$23,243.70; The Caledonia Milling Co. Ltd., Caledonia, Ont., \$18,075.78; Campbell & McNab, Douglas, Ont., \$20,447.61; The Canadian Shredded Wheat Co. Ltd., Niagara Falls, Ont., \$58,038.94; S. J. Cherry & Sons, Ltd., Preston, Ont., \$105,675.62; Chinook Flour Mill, Okotoks, Alta., \$11,904.38; The Collingwood Milling Co., Collingwood, Ont., \$17,769.22; Consumers Co-operative Mills Ltd., Outlook, Sask., \$38,960.56; Copeland Flour Mills Ltd., Midland, Ont., \$507,789.85; James Cullen & Sons Ltd., Woodstock, Ont., \$27,820.27; Dutton Flour Mills, Dutton, Ont., \$21,868.57; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., \$239,285.49; Foam Lake Flour Mills, Foam Lake, Sask., \$19,991.45; Godbout Milling Co., Dundas, Ont., \$25,586.07; Great Star Flour Mills Ltd., St. Marys, Ont., \$151,413.44; Howson & Howson, Wingham, Ont., \$18,844.42; Hunt Milling Corp. Ltd., London, Ont., \$39,985.08; Huron Hutterain Mutual Corp., Benard, Man., \$11,890.98; Ituna Flour Mill, Ituna, Sask., \$10,747.48; Kent Flour Mills, B.P., Virden, Man., \$13,281.48; Wm. Knechtel & Sons, Ltd., Hanover, Ont., \$56,176.91; Lake of the Woods Milling Co. Ltd., Winnipeg, Man., \$3,083,681.40; Lakeside Milling Co. Ltd., Toronto, Ont., \$249,710.53; McCarthy Milling Co. Ltd., Streetsville, Ont., \$139,543.05; McCormick's Ltd., London, Ont., \$13,539.60; McDonald & Robb, Ltd., Valleyfield, Que., \$67,768.88; McNab Flour Mills, Ltd., Humboldt, Sask., \$12,201.59; Maple Leaf Milling Co. Ltd., Toronto, Ont., \$3,113,525.77; Melville Milling Co., Melville, Sask., \$71,880.31; The Morris Milling Co. Ltd., Morris, Man., \$22,679.61; North Eastern Flour Mills Ltd., Beausejour, Man., \$11,649.26; North West Mill & Feed Co. Ltd., Edmonton, Alta., \$42,268.70; Ogilvie Flour Mills Co. Ltd., Winnipeg, Man., \$2,841,322.29; Pine River Flour Mills, Pine River, Man., \$10,240.91; Quaker Oats Company of Canada, Ltd., \$891,427; Robin Hood Flour Mills Ltd., Moose Jaw, Sask., \$3,717,183.68; St. Lawrence Flour Mills Co. Ltd., Montreal, Que., \$841,012.61; Snider Flour Milling Co. Ltd., St. Jacobs, Ont., \$15,382.75; Soo Line Mills Limited, Winnipeg, Man., \$198,388.53; Strimbach Flour Mills, Steinbach, Man., \$25,841.51; Strathroy Flour Mills, Strathroy, Ont., \$20,486.03; Strome Flour Mills, Strome, Alta., \$13,092.37; Swift Current Flour Mills, Ltd., Shaunavon, Sask., \$10,565.38; Swift Current Flour Mills Ltd., Swift Current, Sask., \$51,613.32; Tavistock Milling Co., Ltd., Tavistock, Ont., \$45,314.13; The T. H. Taylor Co., Ltd., Chatham, Ont., \$208,529.74; Union Supply Co., Ltd., Rosthern, Sask., \$30,941.45; Unity Flour Mills, Unity, Sask., \$10,163.76; Viva Cereal Products, Ltd., Beeton, Ont., \$18,747.93; Waskeiu Mills, Limited, Prince Albert, Sask., \$14,813.32; Western Canada Flour Mills Co., Ltd., Toronto, Ont., \$2,213,065.53; Weyburn Flour Mills Ltd., Winnipeg, Man., \$92,393.75; Yorkton Milling Co., Ltd., Yorkton, Sask., \$38,082.99.

WRITE DOWN OF ASSETS

**Cancellation of Canadian Farm Loan Board Capital Stock—Canadian Farm Loan Act,
c. 66, R.S., and amendments.....\$ 4,592 00**

Under authority of the Canadian Farm Loan Act, the above amount of capital stock subscribed by the Dominion Government, and representing first and second mortgage loans, was cancelled during the year and the title transferred to the Canadian Farm Loan Board.

OTHER CHARGES

**Provision for Reserve Account—Active Assets—Consolidated Revenue and Audit Act,
c. 27, 1931\$25,000,000 00**

This amount was charged to Consolidated Deficit Account to augment the reserve for possible losses on the ultimate realization of Active Assets. The reserve now amounts to \$100,000,000 (see under Open Accounts further on in this section).

Non-Active Assets

The status of the following Miscellaneous Non-Active Account, affected by the foregoing revenue, is as follows:

	Dr. Balance Apr. 1, 1943	Charges	Credits	Dr. Balance Mar. 31, 1944
Loans and Advances—				
Railways and Steamships:				
Canadian Pacific Railway Co.—Advances				
under Relief Acts.....	\$2,447,222 71		\$1,000,000 00	\$1,447,222 71

Accounts Receivable

(Wartime Prices and Trade Board)

Pertaining to:	Amount
Fiscal year 1943-44.....	92,654 00
Previous years—Collectable	12,210 00
—Uncollectable	75 36
Total	<u>\$ 104,939 36</u>

OPEN ACCOUNTS

[1] Cash

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>In Current Deposits—</i>				
Canada	184,882,604 70 Cr.	14,796,321,507 26	14,781,755,209 73	199,448,902 23 Cr.
London	39,320,009 28	678,450,479 50	654,731,368 13	15,600,897 91
New York	234,728,797 41	1,647,430,402 59	1,611,893,367 55	199,191,762 37
	<u>\$ 89,166,201 99</u>	<u>\$ 17,122,202,389 35</u>	<u>\$ 17,048,379,945 41</u>	<u>\$ 15,343,758 05</u>
<i>In Special Deposits—</i>				
Bank of Canada Special Funds				
Bond Redemption Account	240,845 75	3,559,302,212 53	3,559,200,000 00	138,633 22
Interest Account	337,739 46	201,384,670 94	202,062,671 23	1,015,739 75
War Savings Certificates Redemption Account.	486,106 76	30,825,309 13	30,500,000 00	160,797 63
Bank of Montreal—London, Special Funds				
Redemption Account...	1,263,850 54	83,780 62		1,180,069 92
Interest Account	22,746 05	442,938 92	430,854 80	10,661 93
Bank of Montreal—New York, Special Funds				
Interest Account	6,364 58	437,568 90	436,193 32	4,989 00
Securities Account	384,471 91			384,471 91
	<u>\$ 2,742,125 05</u>	<u>\$ 3,792,476,481 04</u>	<u>\$ 3,792,629,719 35</u>	<u>\$ 2,895,363 36</u>

Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York at the close of the relative fiscal years. The negative year end balance in Canada is due mainly to the revenues of the Dominion received during April being credited almost entirely to the new fiscal year while expenditures continued to be charged to the old fiscal year up to and including April 30 pursuant to Section 32 (1) of the Consolidated Revenue and Audit Act. The account was not overdrawn at any time.

Cash in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of bonds and the payment of interest on the public debt, etc.

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
A Dominion of Canada Assay Office—				
Gold and Silver Purchase Account.....	61,923 20	2,397,196 44	2,346,838 34	11,565 10
Royal Canadian Mint—				
B Gold Purchase Account.....	3,071,877 88	69,683,099 67	69,383,142 14	2,771,920 35
C Silver Purchase Account.....	495,201 99	6,757,922 73	7,266,271 86	1,003,551 12
C Nickel Purchase Account.....	7,443 20		1,362 40	8,805 60
C Copper Purchase Account.....	24,890 20	1,876,568 35	1,982,044 01	130,365 86
C Steel Purchase Account.....		73,031 50	73,680 57	649 07
	<u>\$3,661,336 47</u>	<u>\$80,787,818 69</u>	<u>\$81,053,339 32</u>	<u>\$3,926,857 10</u>

A This account relates to the transactions in gold at the Dominion of Canada Assay Office in Vancouver. Gold deposits which include the silver content of the deposits are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter. The closing balance represents the statutory value of the gold, including that of the silver content, on hand in the Dominion Assay Office on that date.

B The amount shown as receipts is from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public, while disbursements represent payments made by the Royal Canadian Mint for newly-mined gold, old jewellery, dental scrap, etc. The closing balance represents the statutory value equivalent to \$20.67+ the ounce fine of the gold on hand at that date, the net operating profit for the year having been transferred to Revenue—Bullion and Coinage.

C Receipts in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the sale of fine silver to the public. Disbursements are the value of all metals purchased for coinage purposes as well as the net value of mutilated coin withdrawn from circulation. The closing balances represent the cost value of the metals on hand at that date, the net operating profit for the year having been transferred to Revenue—Bullion and Coinage.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
A To Foreign Exchange Control Board...	400,000,000 00		185,000,000 00	585,000,000 00
<i>To Sundry Government Agencies—</i>				
B Canadian Wool Board Limited.....	9,965,753 33	308,014 27	14,086,718 16	23,744,457 22
C Commodity Prices Stabilization Corporation Ltd.	21,055,901 51	81,451,203 65	79,900,000 00	19,504,697 86
C Wartime Food Corporation Limited....		68,119 39	100,000 00	31,880 61
D Wartime Salvage Limited	560,125 77	252,768 76	13,761 95	321,118 96
	<u>31,581,780 61</u>	<u>82,080,106 07</u>	<u>94,100,480 11</u>	<u>43,602,154 65</u>
<i>To Provincial and Municipal Governments—</i>				
<i>Provincial:</i>				
E Alberta—Subsidy Overpayment	400,000 00	450,000 00	400,000 00	350,000 00
F Alberta—Under Relief Acts	25,933,500 00	26,060,000 00	26,033,500 00	25,907,000 00
F British Columbia—Under Relief Acts...	34,623,131 53	34,661,522 50	34,571,712 45	34,533,321 48
F Manitoba—Under Relief Acts	24,928,540 09	153,589 82		24,774,950 27
G Nova Scotia—Housing Loan 1919.....	37,000 00	37,000 00		
H Saskatchewan—Power Commission	49,920 00	3,840 00		46,080 00
I Saskatchewan—Seed Grain Advances 1908	85,929 39	1,526 09		84,403 30
F Saskatchewan—Under Relief Acts.....	71,290,433 08	42,648 83		71,247,784 25
<i>Municipal:</i>				
J Municipal Improvements Assistance Act	5,740,716 44	215,864 96	186,232 24	5,711,083 72
	<u>163,089,170 53</u>	<u>61,625,992 20</u>	<u>61,191,444 69</u>	<u>162,654,623 02</u>

*To United Kingdom and Other Govern-
ments—*

K Greece	6,525,000 00			6,525,000 00
K Roumania	24,329,262 40			24,329,262 40
L Union of Soviet Socialist Republics....	917,159 16		9,082,840 84	10,000,000 00
M United Kingdom	700,000,000 00	42,392,146 29		657,607,853 71
	<u>731,771,421 56</u>	<u>42,392,146 29</u>	<u>9,082,840 84</u>	<u>698,462,116 11</u>

Miscellaneous—

N Advance for purchase of Victory Loan Bonds to be sold in the Northwest Territories and Northern Quebec....		5,063 81	5,063 81	
O Bank for International Settlements.....	272,785 84			272,785 84
P Dominion and National Housing Acts..	16,492,991 95	1,454,032 28	921,730 00	15,960,689 67
Q New Westminster Harbour Commission	274,537 23			274,537 23
R Saint John Bridge and Railway Extension Co.—Loan	433,900 00			433,900 00
	<u>17,474,215 02</u>	<u>1,459,096 09</u>	<u>926,793 81</u>	<u>16,941,912 74</u>
	<u>\$ 1,343,916,587 72</u>	<u>\$ 187,557,340 65</u>	<u>\$ 350,301,559 45</u>	<u>\$ 1,506,660,806 52</u>

- A The closing balance represents the net advances made to this Board under the provisions of the Exchange Fund Order, 1940, and Section 3 of the War Appropriation Acts of 1941 and 1942, to provide capital to carry on its foreign exchange transactions. Disbursements are additional advances. Interest due to November 1, 1943, at 1 per cent per annum, and amounting to \$3,466,986.30 was received and credited to Revenue—Return on Investments.
- B Under authority of P.C. 1835, March 10, 1942, this Government-owned company was incorporated under the Companies Act for the purpose of buying and selling foreign and domestic wools, fabrics, fibres and commodities. The agreement with the company provides that the Minister of Finance is to advance \$10,000,000 and further advances are made as required under authority of the War Appropriation Act. Administrative expenses and losses in trading are charged to the War Appropriation and credited to the advances made. The balance in this account at the end of the fiscal year is the amount of advances to be accounted for by the Company.
- C Under authority of P.C. 9870, December 17, 1941, this Government-owned corporation was incorporated under the Companies Act and placed under the control of the Wartime Prices and Trade Board. The Corporation buys and sells commodities and subsidizes firms and individuals for the purpose of controlling the prices of goods, ware and merchandise in Canada, and in this connection, the Minister of Finance is authorized to advance \$10,000,000, further advances being obtained as required under authority of the War Appropriation Act. Each month an adjustment is made, crediting this account and charging the War Appropriation with the subsidies paid, losses on commodity trading and administrative expenses. The balance at the end of the fiscal year in this account and that of its subsidiary, Wartime Food Corporation Limited, is the amount of advances to be accounted for by the respective Corporations.
- D Under authority of P.C. 2530, March 30, 1942, this Government-owned company was incorporated under the Companies Act and operates under the direction of the Wartime Prices and Trade Board. The Company buys, processes, stores and sells goods such as waste paper, metal, etc., and, in this connection, the Minister of Finance is authorized to advance \$5,000,000, further advances being obtained as required under authority of the War Appropriation Act. An adjustment is made monthly by charging the War Appropriation and crediting this account with operating deficits and administrative expenses. The balance in this account at the end of the fiscal year is the amount of advances to be accounted for by the company.
- E This loan, which was renewed under authority of P.C. 9049 of November 25, 1943, for a period of 1 year from September 1, 1943, was reduced during the year by a repayment of \$50,000. Interest at 3 per cent per annum amounting to \$11,303.28 was received and credited to Revenue—Return on Investments.
- F No further loans were made to the provinces during the year for unemployment or agricultural assistance. Repayments as shown were received from the Provinces of Manitoba and Saskatchewan while the receipts and disbursements in the case of Alberta represent renewals of \$26,033,500 and repayments of \$26,500. The Province of British Columbia repaid \$89,810.05 and the renewals totalled \$34,571,712.45. Interest amounting to \$2,773,603.06 was received and credited to Revenue—Return on Investments.
- G Housing loans made to the province during the years 1919 to 1924 under the authority of P.C. 2997 of December 3, 1918, and amendments, have been repaid in full. Interest at 5 per cent amounting to \$925 was credited to Revenue—Return on Investments.
- H The loan of \$57,600 to the Province of Saskatchewan authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dufee, Saskatchewan, bears interest at 3½ per cent and is repayable in thirty half-yearly instalments, beginning May 15, 1941. Repayment of principal totalling \$3,840 was received during the year while interest amounting to \$1,713.60 was credited to Revenue—Return on Investments.
- I Advances were made by the Dominion Government to the Province of Saskatchewan for the purchase of seed grain. The receipts represent repayments, while the balance is the amount of principal outstanding at the close of the year.

- J The disbursements represent advances on loans authorized in previous fiscal years under authority of the Municipal Improvements Assistance Act, c. 33, 1938, while the receipts represent repayments. No further loans were authorized during the fiscal year. Interest at a rate of 2 per cent, amounting to \$113,950.13, was credited to Revenue—Return on Investments.
- K No payments of principal or interest were received during the year on account of advances made to the Governments of Greece and Roumania in 1919-20 and 1920-21.
- L Under authority of Section 3 of the War Appropriation Act, 1942, and pursuant to an agreement between Canada and the Union of Soviet Socialist Republics approved by P.C. 7822 of September 1, 1942, a credit of \$10,000,000 was established for the purchase by Russia of Canadian wheat and flour and advances of \$917,159.16 were made under this authority in 1942-43. Further advances totalling \$9,082,840.84, being the balance of the credit, were made during the year. Interest at 3 per cent per annum amounting to \$21,264.68 was credited to Revenue—Return on Investments.
- M Under authority of the War Appropriation (United Kingdom Financing) Act, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$445 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, is non-interest-bearing until after the termination of the war. Receipts in this account represent repayments during the present fiscal year.
- N This account was for the purpose of recording the purchase of \$5,000 Fourth Victory Loan Bonds, to be sold to government officials, etc., in the Northwest Territories and northern Quebec. Bonds for the full amount advanced were sold, the amount of \$63.81, being profit on bond sales, was credited to Revenue—Miscellaneous.
- O This is a non-interest-bearing account maintained by the Dominion under the terms of the agreements providing for the establishment of the bank. The deposit was made in 1930-31.
- P Disbursements are the Dominion's share of loans made under the National Housing Act, c. 49, 1938 and Vote 409 which provided for further advances not exceeding \$2,000,000. An amount of \$88,027 was advanced under the statutory authority and \$833,703 under that of the Vote. Receipts are repayments of such loans as well as those previously made under the Dominion Housing Act, c. 53, 1935. There were no losses reported in the present fiscal year.
- Q This amount represents advances to the New Westminster Harbour Commission to assist in the construction and for other purposes connected with the development of the harbour. While these advances are interest-bearing, no interest has been received since July 1, 1941.
- R The amount in this account represents advances to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest at 4 per cent is received annually and credited to Revenue—Return on Investments.

[4] Investments

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
A Bank of Canada, Capital Stock.....	5,920,000 00			5,920,000 00
B Central Mortgage Bank— Capital Stock	250,000 00			250,000 00
C Canadian Farm Loan Board— Initial Capital Advances.....	5,050,000 00			5,050,000 00
Capital Stock Subscription.....	2,249,408 00	4,592 00		2,244,816 00
Bonds	26,700,000 00	5,000,000 00		21,700,000 00
Canadian Fisherman's Loan Act— Initial Capital Advance.....	29,000 00			29,000 00
Capital Stock Subscription.....	1,519 00			1,519 00
	34,029,927 00	5,004,592 00		29,025,335 00
Miscellaneous—				
D Montreal Turnpike Trust—Bonds ..	14,308 00			14,308 00
E Securities Investment Account.....	31,214,488 12	59,615,506 80	210,025,012 91	184,623,994 23
	34,228,796 12	59,615,506 80	210,025,012 91	184,638,302 23
Grand Total	\$ 74,428,723 12	\$ 64,620,098 80	\$210,025,012 91	\$219,833,637 23

- A Bank of Canada Capital Stock represents the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock, and the balance of \$920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. Amounts of \$225,000 from dividends and \$14,117,830.91 being the Government's share of the net surplus for the year, were credited to Revenue—Return on Investments.

- B This account represents the investment of the Dominion Government in the Central Mortgage Bank. Under the provision of Section 13 of the Central Mortgage Bank Act, 1939, the Minister of Finance was empowered to subscribe for one hundred thousand shares of the capital stock of the bank at par at such times and in such amounts as the Governor in Council might determine. P.C. 1984 of July 27, 1939, authorized the payment by the Minister of two dollars and fifty cents in respect of each one hundred dollar share. Due to the state of war and to the uncertainties regarding the effects which the war might have on its proposed business, the bank remained inoperative during 1943. The net surplus for the calendar year 1943 consisting of earnings on the investment of the capital subscriptions, less expenses incurred, amounted to \$3,863.38 and was credited to Revenue—Return on Investments.
- C No advances were made to the Canadian Farm Loan Board during the year and amounts totalling \$5,004,592 were credited to these accounts. Capital stock amounting to \$1,592 was written off to Consolidated Deficit Account leaving a debit balance of \$2,244,816 in the capital stock subscription account on March 31, 1944. Canadian Farm Loan Board bonds amounting to \$5,000,000 were redeemed during the year. Interest amounting to \$1,091,208.90 was received during the year and credited to Revenue—Return on Investments. Of the total, \$175,000 represented interest on initial capital advances and \$916,208.90 interest at 3½ per cent on Farm Loan Bonds. Initial capital advances were free of interest for a period of three years.
- No advances for initial capital or subscriptions for capital stock were made during the year under authority of the Canadian Fisherman's Loan Act, c. 52, 1935. Interest of \$725 was received on Initial Capital Advances and credited to Revenue—Return on Investments.
- D The amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest at the rate of 6 per cent is received annually and credited to Revenue—Return on Investments.
- E This account reflects the operations in securities investments and consists mainly of Dominion of Canada direct and guaranteed securities.

[6] Deferred Charges

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
Unamortized Discounts and Commissions on Loans	\$ 74,958,535 40	\$ 10,661,399 87	\$ 17,363,542 76	\$ 81,660,678 29

The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Receipts represent refunds and amortization charges applicable to 1943-44, the offsetting debit to the latter appearing under expenditure. Disbursements represent the premiums, discounts and commissions on loans issued during 1943-44 debited to this account. Details, by loans, of the amounts amortized will be found in Appendix No. 2 to Part I of this Report (page 40).

[7] Sundry Suspense Accounts

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
A Bank of Montreal, Provincial Notes Suspense Account	27,573 83			27,573 83
B Canadian National Railways Ex- change Suspense		80,824,713 31	80,824,713 31	
C Cheque Adjustment Suspense			12 62	12 62
D Gold Bullion		43,090,800 18	43,090,800 18	
E Minister of Finance Special Custody Account	401,142,000 00	110,700,000 00	244,558,000 00	535,000,000 00
F National Harbours Board Exchange Suspense		1,054,500 00	1,054,500 00	
G Redemption of Debt, London Suspense		204,649 43	204,649 43	
H Retirement Fund Suspense			241 10	241 10
I United Kingdom Financing Securities Suspense		1,104,546 66	1,104,546 66	
J 3rd Victory Loan—Subscription Sus- pense 1942	44,682 41	46,144 67	1,462 26	
J 4th Victory Loan—Subscription Sus- pense 1943		4,350 00	4,350 00	
K War Donations Suspense—Finance ..			245 00	245 00
L War Savings Certificates 1940 Suspense ..		124 15	124 15	
	<u>\$401,214,256 24</u>	<u>\$237,029,828 40</u>	<u>\$370,843,644 71</u>	<u>\$535,028,072 55</u>

- A This account represents the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.
- B This account records the sale of United States and sterling funds to the Canadian National Railways. The Government is reimbursed monthly.
- C Amount representing the difference between overpayments and underpayments to banks by the Cheque Adjustment Branch during the fiscal year 1942-43 which was transferred to this account under authority of T 258139 B. of April 29, 1944.
- D The entries in this account represent, at statutory values, the receipt and sale of gold by the Bank of Canada acting as fiscal agent of the Dominion.
- F This account records the sale of United States funds to the National Harbours Board (to be used for the redemption of certain interest coupons), and the repayment by the Board to the Dominion.
- G The debits in this account represent the purchase of securities, at the prices at which they were vested by the United Kingdom. Clearance was subsequently made to the proper accounts.
- H This amount represents overpayments from the Retirement Fund, which were made to individuals for the period up to and including March 31, 1944, and was transferred to this account under authority of T 261765 B. of April 29, 1944.
- I The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the Securities Investment Account or the accounts of the Canadian National Railways under Loans and Advances (see Department of Transport Section of this Report).
- J After the books for the respective loans were closed, unpaid instalments were charged to these accounts which were cleared as payments were received.
- K This amount was originally credited to War Donations Suspense and subsequently transferred to Special Receipts—War donations. The donor later requested that this contribution be used for the purchase of Victory Bonds and War Savings Certificates rather than as a donation to help win the war. The amount debited in the above account represents the release for this purpose, and the account will be closed out by transfer of a similar amount from a vote which is to be provided in the Supplementary Estimates.
- L Payments to the Bank of Canada to cover cheques which have been received for the purchase of War Savings Certificates and found non-negotiable are debited to this account. It is credited with the amounts involved should such cheques subsequently be made negotiable, or if it becomes necessary to cancel the relative certificates.

[9] Floating Debt

	Cr. Balance Apr. 1, 1943	Increase or Decrease *	Cr. Balance Mar. 31, 1944
Matured Funded Debt Outstanding.....	19,817,216 90	219,906 87*	19,597,310 03
<i>Stock and Other Obligations Payable on Demand—</i>			
Compensation to Seigneurs.....	11,827 40		11,827 40
Dominion Stock, Issue B, 3½%.....	3,700 00		3,700 00
	15,527 40		15,527 40
<i>Interest Due and Outstanding—</i>			
Unpaid Interest:			
Domestic Loans	12,942,413 24	4,359,911 47	17,302,324 71
Canada and New York Loans.....	30,452 50	277 50*	30,730 00
New York Loans	1,734,844 61	61,616 95	1,796,461 56
London Loans	67,597 12	12,138 99*	55,458 13
Unpaid Dividends:			
Province of Prince Edward Island.....	867 25		867 25
Nova Scotia	795 80		795 80
New Brunswick	1,279 00		1,279 00
Province of Canada	4,663 18		4,663 18
British Columbia	33 67		33 67
Dominion Stock	3,717 33		3,717 33
Unpaid Warrants	49 36		49 36
	14,786,713 06	4,409,111 93	19,195,824 99

	Cr. Balance Apr. 1, 1943	Increase or Decrease *	Cr. Balance Mar. 31, 1944
<i>Outstanding Cheques and Warrants—</i>			
Current Account—Treasury Office.....	82,047,800 21	22,271,071 39*	59,776,728 82
Previous Year's Account—Treasury Office.....	292,357 07	107,957 98*	184,399 09
Imprest Account Cheques.....	49 83		49 83
Less—Unclaimed Registered Interest (Letter of Credit)			
Cheques Adjustment Account	—9 63		—9 63
	82,340,197 48	22,379,029 37*	59,961,168 11
	\$116,959,654 84	\$ 18,189,824 31*	\$ 98,769,830 53

Floating debt consists of obligations of the Dominion payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding and warrants and cheques outstanding. Further details will be found in Part I of this Report, page 21.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Bank Circulation Redemption Fund.....	4,015,905 14	119,961 64	863,235 31	3,272,631 47
<i>Miscellaneous—</i>				
B Contractors' Securities—Cash, Housing Administration		1,652 94		1,652 94
C Minister of Finance—Securities Custody Account	401,142,000 00	244,558,000 00	110,700,000 00	535,000,000 00
D Minister of Finance—Special Account.....	139,079,739 85	345,633,462 21	276,554,103 61	208,159,098 45
E Companies in liquidation:				
Canadian Home Investment Co.....	4,878 80			4,878 80
Dominion Trust Co.....	8,931 10			8,931 10
Great North Insurance Co.....	344 70			344 70
Montreal Canada Fire Insurance Co....	605 09			605 09
Ontario Fire Insurance Co.....	12,458 65			12,458 65
Rimouski Fire Insurance Co.....	3,030 53			3,030 53
Western Canada Fire Insurance Co.....	443 00			443 00
Western Mutual Fire Insurance Co.....	516 97			516 97
York County Loan and Savings Co.....	35,470 07			35,470 07
F Defunct Banks:				
Bank of Vancouver.....	12,033 94			12,033 94
Bank of Yarmouth.....	819 82		30 00	789 82
Banque du Peuple.....	14,303 82			14,303 82
Banque St. Hyacinthe.....	6,829 64			6,829 64
Banque St. Jean.....	1,914 84			1,914 84
Banque Ville Marie.....	10,478 41			10,478 41
Central Bank	2,225 94			2,225 94
Commercial Bank of Manitoba.....	6,335 56			6,335 56
Farmers' Bank	1,893 93			1,893 93
Home Bank of Canada.....	38,153 41		196 95	37,956 46
Ontario Bank	21,592 71			21,592 71
Sovereign Bank of Canada.....	8,679 50		5 02	8,674 48
St. Stephens Bank.....	11,096 67			11,096 67

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
G Canadian National Railways, Equipment Issue, 1923—Redemption Account.....	5,500 00			5,500 00
G Canadian National Railways, Guaranteed Bond Issues—1923-24—Outstanding Interest	85,400 00	1,740,075 00	1,734,012 50	91,462 50
H Common School Funds—Ontario and Quebec	2,677,770 70			2,677,770 70
I King George V Silver Jubilee Cancer Fund for Canada	462,000 00	17,000 00		479,000 00
J Home Bank Creditors' Relief Suspense.....	8,654 15			8,654 15
K Unclaimed Dividends—Liquidations under the Bankruptcy Act.....	108,790 52	7,398 42	5,485 58	110,703 36
L Wm. Scott Estate.....	5,652 94	1,932 43	528 84	7,056 53
	543,778,545 26	591,959,521 00	388,994,362 50	746,743,703 76
	<u>\$547,794,450 40</u>	<u>\$592,079,482 64</u>	<u>\$389,857,597 81</u>	<u>\$750,016,335 23</u>

A The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by Section 64 of the Bank Act, 1934. Interest at 3 per cent amounting to \$118,510.44 was allowed on the required deposit of each bank and was charged to Interest on Public Debt.

B Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, there were no bonds held in respect of the Housing Administration.

E These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies and represent unclaimed dividends due the ordinary creditors. No claims were presented during the present fiscal year.

F These accounts reflect the balances of amounts remitted by the liquidators of defunct banks to redeem bank notes still in circulation and unclaimed dividends of the bank assets due the depositors. The current disbursements cover payment for notes presented for redemption during the year.

G The credit balances of these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which for the convenience of investors have been made payable at the offices of the Assistant Receivers General (and now at the agencies of the Bank of Canada). The receipts represent cash received from the Canadian National Railways while the disbursements were for interest coupons redeemed by the Bank of Canada.

H The fund represents the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt.

I This account was established under authority of P.C. 144 of January 18, 1936, by which the amount to be paid into Consolidated Revenue Fund is limited to \$500,000, made up of a Government grant of \$100,000 and deposits by the Trustees of public contributions. Interest on this fund, at 3 per cent per annum, is paid to the Trustees and charged to Interest on Public Debt under the above-mentioned authority. The receipt of \$17,000 in the present fiscal year represents a deposit by the Trustees.

J This represents the unexpended balance of amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors Relief Account, to provide for outstanding relief cheques, and to pay any claims of depositors which should have been, but were not, dealt with by the Commissioner.

K The balance in this account represents declared but unpaid dividends of estates, paid to the Receiver General in accordance with the provisions of the Bankruptcy Act.

L This is the balance of a bequest made by the late William Scott, for the benefit of soldiers who served in the 1914-18 war. Payments are made on the application of the Canadian Pension Commission.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Insurance and Guaranty Funds—</i>				
A Insurance Fund—Civil Service.....	16,048,033 14	1,329,315 60	375,526 45	17,001,822 29
B Government Officers' Guarantee Fund.....	238,640 73	67,607 95	5,740 30	300,508 38
C War Damage Insurance Special Account— General	4,487,514 82	3,047,945 09	117,584 40	7,417,875 51
D War Damage Insurance Account—Govern- ment Property	809,132 18	2,088,979 78		2,898,111 96
	<u>21,583,320 87</u>	<u>6,533,848 42</u>	<u>498,851 15</u>	<u>27,618,318 14</u>

Pensions and Retirement Funds—

E Civil Service Superannuation and Retire- ment Act, c. 17, R.S. 1906	1,688,152 25		23,603 29	1,664,548 96
F Civil Service Superannuation Act, 1924.....	65,515,303 56	7,725,086 40	5,787,790 07	67,452,599 89
G Retirement Fund—Civil Service	15,661,719 39	5,353,753 45	2,011,564 11	19,003,908 73
	<u>82,865,175 20</u>	<u>13,078,839 85</u>	<u>7,822,957 47</u>	<u>88,121,057 58</u>
	<u>\$104,448,496 07</u>	<u>\$ 19,612,688 27</u>	<u>\$ 8,321,808 62</u>	<u>\$115,739,375 72</u>

A The Civil Service Insurance Fund increased by \$953,789.15 during the fiscal year. Receipts consisted of premium revenue amounting to \$365,880.99 and interest of \$963,434.61. Disbursements included payment of death benefits, \$347,573.46, payment of cash surrender values, \$26,736.79 and refund of overpaid premiums, \$1,216.20.

B Receipts credited to this fund during the year consisted of premiums, at the rate of 20 cents per \$100 of coverage, amounting to \$60,678.75 and interest at 2½ per cent, \$6,929.20. Disbursements were made to various departments to cover defalcation amounting to \$5,644.85, and \$95.45 refund of overpayment of premiums.

C This account is credited with premiums received under the General War Risk Insurance Scheme (War Risk Insurance Act, 1942); the disbursements consist of compensation, indemnities, administration expenses and refund of overpayments of premiums.

D P.C. 2/8917 of September 30, 1942, authorizes that, under the War Risk Insurance Act, c. 35, 1942, and the War Measures Act, c. 206, R.S. 1927, the property of His Majesty in right of the Dominion of Canada be insured against war damage. The receipts represent premiums. Should damages arise, the cost will be charged to this account.

E No contributions are now being made under the Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906. Superannuation allowances paid during the year to civil servants appointed after April 1, 1893, and retired under the provisions of the above Act amounted to \$23,603.29. Payments to those appointed prior to April 1, 1893, are charged to expenditures (see page CC—14).

F The balance at the credit of the Civil Service Superannuation Act, 1924 (Fund No. 5), increased by \$1,937,296.33 during the fiscal year. The amount contributed by employees was \$2,879,288.10, that by the Government, \$2,298,594.13, and interest amounting to \$2,547,203.87 was added. Superannuation payments amounted to \$5,543,290.93, gratuities to \$34,343.16 and withdrawal allowances to \$210,155.98.

G The balance at the credit of the Civil Service Retirement Fund increased by \$3,342,189.34. Receipts consisted of abatements from salaries amounting to \$4,706,878.51 and interest of \$646,874.94; disbursements were lump sum payments on retirement or death of contributors and certain adjustments.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Ernest Davis Estate—Suspense.....	3,116 31	329 50		3,445 81
B Interest Special Account—				
Interest Accrued—				
Third Victory Loan 1942.....	115,488 74		115,488 74	
Fifth Victory Loan 1943.....		273,857 49		273,857 49
New York Loan dated January 15, 1943..	28,333 33		28,333 33	
GENERAL				
C Income Tax Deductions Suspense—Central Pay Office	5 02	16,451,079 02	16,226,616 95	224,467 09
D Unemployment Insurance Suspense—Central Pay Office	34 13	1,072,817 24	1,069,543 13	3,308 24
War Savings Certificates Instalment Purchases—				
E Federal District Commission	232 25	2,528 50	2,572 00	188 75
F Central Pay Office	107,292 08	1,872,541 09	1,922,225 69	57,607 48
Instalment Purchases of Victory Bonds—				
G Second Victory Loan, 1942—Public Service..	31,725 34	280,575 80	277,650 99	34,650 15
G Third Victory Loan, 1942—Public Service..	6,401,329 57	3,798,578 11	10,181,813 49	18,094 19
G Fourth Victory Loan, 1943—Public Service..		16,727,727 98	16,653,311 32	74,416 66
G Fifth Victory Loan, 1943—Public Service..		16,000,747 85	316,905 31	15,683,842 54
	<u>\$6,687,556 77</u>	<u>\$ 56,480,782 58</u>	<u>\$ 46,794,460 95</u>	<u>\$ 16,373,878 40</u>

- A The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Dominion Government. Receipts during the fiscal year represent further proceeds from this estate. When it is finally wound up, the amount will be transferred to Revenue.
- B Accrued interest collected from those purchasing bonds after the issue date is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.
- C To this account are credited the income tax deductions from employees paid through the Central Pay Office; such deductions are subsequently paid to the Department of National Revenue.
- D Deductions from the salaries and wages of Dominion Government employees paid through Central Pay Office are deposited in this account pending payment to the Unemployment Insurance Commission.
- E Deductions from the salaries of employees of the Commission are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid. The balance represents the incomplete subscriptions at the close of 1943-44.
- F Deductions from the salaries of Dominion Government employees paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid. The balance represents the incomplete subscriptions at the close of 1943-44.
- G These accounts were established to record instalment purchases of Victory Loan bonds by employees of the Dominion Government, Crown corporations and other government agencies. Receipts are the instalments, while disbursements are payments to the Bank of Canada for bonds fully subscribed. The closing balances represent incomplete subscriptions.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Bond Transfer Fees		45,414 00	45,414 00	
B Briton Medical and General Life Association Funds	281 06			281 06
C Cash Suspense—Unallocated Funds	4,858 99	57,030 09	24,135 94	37,753 14
D Donations Suspense—Non-War		615 00	615 00	
E George Mayo Estate		7,000 00		7,000 00
F Matured Bonds and Interest Unclaimed.....	52,652 55	13,930 00	4,455 00	62,127 55

[13] Sundry Suspense Accounts—Concluded

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
G National Housing Act—Suspense	915 00			915 00
H National War Finance Committee Trading Account		101,964 85	101,964 85	
I Premium, Discount and Exchange.....		15,886,699 21	15,886,699 21	
J Royal Canadian Mint—Handling Charges...		1,196,491 90	1,196,491 90	
K Royal Canadian Mint—Newfoundland Coin- age		13 50	13 50	
L Salvage Suspense		73 96	73 96	
M Unclaimed Award, Registrar Exchequer Court of Canada, B.C. Admiralty District.....	1,831 17			1,831 17
N Unclaimed Cheques Suspense—Finance.....	43,664 59	94 00		43,758 59
N Unclaimed Cheques Suspense—Wartime Prices and Trade Board	19 52	21 20	19 52	21 20
O Unclaimed Drafts Suspense—Finance		65 00		65 00
P Unclaimed War Savings Certificates and Stamps	18,850 10	47,057 14	1,837 08	64,070 16
Q Victory Loans 1917-18-19 Canvassers' Suspense Account	1,620 83			1,620 83
R Victory Loans 1917-18-19—At credit of sub- scribers in arrears	207,582 70		30 00	207,552 70
S Victory Loan 1941—At credit of subscribers in arrears	4,677 90	44 80	379 35	4,343 35
S 2nd Victory Loan 1942—At credit of subscribers in arrears	10,307 85	539 29	2,061 34	8,785 80
S 3rd Victory Loan 1942—At credit of subscribers in arrears	20 87	3,959 71	665 29	3,315 29
S 4th Victory Loan 1943—At credit of subscribers in arrears		3,509 70	210 54	3,299 16
T War Donations Suspense		227,483 03	227,483 03	
	<u>\$ 347,283 13</u>	<u>\$17,592,006 38</u>	<u>\$17,492,549 51</u>	<u>\$ 446,740 00</u>

A Transactions in this account relate to charges in connection with the transfer and exchange of bonds. Receipts consist of fees, while disbursements are for the printing of replacement bonds. The amount received during the year in excess of the expenses was \$9,855.66 which was transferred to Revenue—Services and Service Fees.

B This credit represents the balance of the proceeds from the liquidation of the assets of this Association which was wound up in the fiscal year 1887-88. As no claims have been received, it is the intention to transfer the amount to revenue in 1944-45.

C The amounts of remittances which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.

D Donations received from various sources and designated as non-war contributions are credited to this account and, at the close of the fiscal year, the balance is transferred to Revenue—Special Receipts.

E The amount in this account is an interim payment from the George Mayo estate which was bequeathed to the Government as a contribution toward the war effort. When the will has been probated, the net proceeds of the estate will be transferred to Revenue—War donations.

F Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

G To this account are credited the amounts collected by payroll deductions in connection with two housing loans. This money is being held pending a decision as to its disposal.

H This is a bond trading account in connection with the furtherance of the sale of Victory Loan bonds generally.

I Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York are recorded in the Balance Sheet at par of exchange. Similarly assets held in London and New York such as cash, special deposits, and security investments are shown at \$4.86½ to the pound sterling and \$1 to the American dollar. In all other transactions the current

market values are used, and the difference is adjusted by charging or crediting this account as required; and, at the close of the year, the excess of receipts over disbursements is transferred to Revenue—Premium, Discount and Exchange.

The following table shows the transactions, apart from certain adjusting entries, in this account for 1943-44:

Revenue—

Discount on sterling funds purchased.....	26,791,234 51
Premium received on gold and on United States funds sold.....	115,489,670 08
	<hr/> 142,280,904 59

Expenditure—

Discount on sterling funds sold.....	28,657,863 89
Premium paid on gold and on United States funds purchased.....	111,469,004 10
Premium paid on Dominion of Canada sterling securities redeemed— 2½% 1947 stock at 100-20%.....	157 57
	<hr/> 140,127,025 56

Net Revenue	<u>\$ 2,153,879 03</u>
-------------------	------------------------

In the applicable Revenue sections hereof, under Premium, Discount and Exchange, the above net total is reported by Departments as follows: Agriculture, \$42.63; External Affairs, \$275.50; Finance, \$2,143,145.36; Fisheries, \$1.77; Labour, \$2.35; Legislation, 71 cents; Mines and Resources, \$123.25; National Defence—Army, \$15.58, Navy, \$232.99, Air, \$466.62; National Revenue, \$151.29; National War Services, \$7,649.92; Pensions and National Health, \$22.53; Privy Council, 65 cents; Public Works, 10 cents; Secretary of State, \$1,592.31; Trade and Commerce, \$118.47; Transport, \$37.

J Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Dominion of Canada Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. For this fiscal year, the total deductions exceeded the expenses charged to this account by \$1,191,617.90 which was transferred to Revenue—Bullion and Coinage account.

K The receipts in this account represent payment by the Government of Newfoundland of brokerage charges on coinage minted for it by the Dominion. The disbursements constitute payment by the Dominion to the brokerage firm concerned.

L A subsidiary of Cash Suspense, dealing with funds relating to salvage and operated separately for accounting convenience.

M Amount received from the Registrar, British Columbia Admiralty District which had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.

N All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to these accounts. The balances represent the liability in respect of this Department at the close of 1943-44.

O The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts and receipts on Government Account. Certain of these drafts and receipts are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information.

P To this account is credited the value of War Savings Certificates and Stamps which are returned to the Bank of Canada, War Savings Division, for various reasons. When owners are located or identified, disbursements are made.

Q This represents undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans. Full particulars of these cheques are on file in the Finance Department. There have been no claims made for the moneys represented by the balance of this account since March 31, 1924.

R This account has to do with incomplete subscriptions to the 1917, 1918 or 1919 Victory Loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid. The closing balance represents the total amount of unclaimed instalments.

S These accounts are similar in purpose to the one described in "R" above.

T To this account are credited donations towards the Canadian war effort. At the close of the fiscal year, the credit balance is transferred to Special Receipts.

[14] Province Debt Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island.....	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	<u>11,919,968 64</u>			<u>11,919,968 64</u>
Less—				
Province of Nova Scotia Suspense Account...	40,139 91			40,139 91
Province of Prince Edward Island Land Account	782,402 33			782,402 33
Province of Quebec Debt Account.....	1,473,609 63			1,473,609 63
	<u>2,296,151 87</u>			<u>2,296,151 87</u>
	<u>\$9,623,816 77</u>			<u>\$9,623,816 77</u>

The amount of \$2,296,151.87, included as an asset in the Dominion Balance Sheet, consists of amounts due on debt account by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation,

Details of the interest paid and received in connection with these accounts may be found in Appendix No. 5 to this section, page CC—75.

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Reserve for losses on Wheat Marketing Guarantees	\$ 11,786,979 93		\$ 2,970,769 57	\$ 8,816,210 36
B Reserve for possible losses on ultimate realization of active assets.....	\$ 75,000,000 00	\$ 25,000,000 00		\$100,000,000 00

A This reserve is to cover losses in connection with the wheat marketing operations of the Canadian Wheat Board. The amount of \$2,970,769.57 represents a reduction in the reserve, a corresponding credit being shown in Revenue—Special Receipts and Other Credits. The action results from an improvement in the balance sheet position based on operations of the Board calculated as at July 31, 1942 and 1943.

B In previous years this reserve was applied to the category of active loans and advances. This year, it was considered desirable to enlarge the scope of the coverage so as to make the reserve generally applicable in respect of possible losses on the whole range of active assets.

[16] Funded Debt Unmatured

	Cr. Balance Apr. 1, 1943	Increase or Decrease *	Cr. Balance Mar. 31, 1944
Payable in Canada.....	7,464,106,094 05	2,902,338,755 62	10,366,444,849 67
Payable in New York.....	439,000,000 00	106,000,000 00*	333,000,000 00
Payable in London.....	12,725,620 91	319,970 59*	12,405,650 32
	<u>\$7,915,831,714 96</u>	<u>\$2,796,018,785 03</u>	<u>\$10,711,850,499 99</u>

Note.—A portion of this indebtedness is reported under the Department of National Revenue (see page M—29).

Schedule T (page 27) in Part I of this Report, in which part the funded debt unmatured is shown in total, gives a breakdown by loans. On page 6 of the same Part, Comment No. 16 on the Balance Sheet explains the increase during 1943-44.

1943-44

PUBLIC ACCOUNTS

PART II

CC

DEPARTMENT OF FINANCE

APPENDICES

Appendix No. 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount Realized
			p.c.	\$ cts.	\$ cts. \$ cts.
PROVINCES					
Housing Loans, O.C. of December 3, 1918 and amendments thereto—					
Nova Scotia	6 mo.	April 2, 1943	5	37,000 00	925 00
Relief Loans...					
Manitoba.....	1 year.....	Various.....	3	24,774,950 27*	744,936 10
Saskatchewan.....	Various.....	Various.....	3	71,247,784 25*	212,240 67
Alberta.....	1 year.....	Various.....	3	25,907,000 00*	777,892 40
British Columbia.....	1 year.....	Various.....	3	34,533,321 48*	1,038,524 89
Subsidy overpayment—Province of					2,773,603 06
Alberta.....	1 year.....	Mar. 1, 1944	3	350,000 00*	11,303 23
Province of Saskatchewan—Power					
Commission.....	1 year.....	Nov. 15, 1943	3½	46,080 00*	1,713 60
Province of Quebec—Debt Account.....	1 year.....	Dec. 31, 1943	4	1,473,609 63	58,944 33
Province of Saskatchewan—					
Seed Grain Loans Guarantee, 1936...	On acct.....	Various.....	3	2,637,398 15*	18,362 97
Seed Grain Loans Guarantee, 1937...	On acct.....	Various.....	3	7,136,051 09*	55,565 70
NATIONAL HARBOURS BOARD					73,928 67
Churchill Harbour Advances.....	6 days.....	Jan. 6, 1944	3	140,000 00	69 04
Halifax Harbour Debentures.....	On acct.....	Various.....	Various..	12,485,394 22*	650,000 00
Montreal Harbour Debentures.....	On acct.....	Various.....	Various..	59,999,952 83*	1,050,000 00
Saint John Harbour Debentures.....	On acct.....	Various.....	Various..	16,998,881 56*	750,000 00
Three Rivers Harbour Debentures.....	On acct.....	Various.....	Various..	3,742,363 71*	100,000 00
Vancouver Harbour Debentures.....	On acct.....	Various.....	Various..	25,023,335 47*	700,000 00
CANADIAN NATIONAL RAILWAYS					3,250,069 04
Purchase of railway equipment—					
1936 Agreement.....	1 year.....	Oct. 16, 1943	3	3,620,211 59*	116,363 94
1940 Agreement.....	1 year.....	Oct. 18, 1943	3½	11,903,619 82*	433,986 13
1941 Agreement.....	1 year.....	Dec. 26, 1943	3½	19,356,880 11*	725,883 00
Financing and Guarantee Act, 1939.....	80 days.....	Mar. 22, 1943	3½		10,218 95
Financing and Guarantee Act, 1940.....	80 days.....	Mar. 22, 1943	3½		58,091 02
Financing and Guarantee Act, 1940—					
Advances for purchase of securities.....	Various.....	Jan. 1, 1944	3½	107,596,832 25*	3,729,211 56
Financing and Guarantee Act, 1941.....	Various.....	May 11, 1943	3½		123,426 43
Financing and Guarantee Act, 1941—					
Advances for purchase of securities.....	Various.....	Jan. 1, 1944	3½	8,643,331 44*	331,070 92
Financing and Guarantee Act, 1942.....	Various.....	Jan. 1, 1944	3½		196,734 20
Financing and Guarantee Act, 1942—					
Advances for purchase of securities.....	Various.....	Jan. 1, 1944	3½	18,262,597 75*	639,169 66
Refunding Act, 1938.....	Various.....	Jan. 1, 1944	Various..	99,841,705 71*	2,991,859 31
Trans-Canada Air Lines.....	80 days.....	Mar. 22, 1943	3½		6,520 55
War Appropriation Act, 1941—					
Temporary Loan.....	1 year.....	Jan. 1, 1944	3½	13,906,999 71*	486,744 98
War Appropriation (United Kingdom					
Financing) Act, 1942—Advances for	Various.....	Jan. 1, 1944	3½	255,035,927 81*	8,867,254 17
purchase of securities.....					
War Appropriation Act, 1942—					
Vermilion Oil Field.....	Various.....	Jan. 1, 1944	3½		8,123 11
MISCELLANEOUS					18,724,657 93
Bank of Canada Capital Stock.....	1 year.....	Dec. 31, 1943	4½	5,000,000 00	225,000 00
Bank of Canada—Dominion's share of					
profits for calendar year 1943.....					14,117,830 91
Bank of Montreal, London, Eng.—					
Interest on current account.....	Various.....	Various.....	½		118,159 40
Canadian Farm Loan Board—					
Interest on bonds.....	Various.....	Jan. 1, 1944	3½	21,700,000 00*	916,208 90
Interest on initial capital.....	1 year.....	Mar. 31, 1944	3½	5,000,000 00	175,000 00
Interest on initial capital—					
Fisherman's Loan Act.....	1 year.....	Mar. 31, 1944	2½	29,000 00	725 00
Canadian National (West Indies)					
Steamships Ltd.—					
Loan for working capital.....	1 year.....	Jan. 1, 1944	3	450,000 00	13,500 00
Advances for capital and deficits.....	On acct.....	Various.....	Various..	5,609,057 02*	768,410 22
Central Mortgage Bank—					
Net profits for calendar year 1943.....					3,863 38

Appendix No. 1—*Concluded*

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount Realized		
			p c	\$ cts.	\$ cts.	\$ cts.	
MISCELLANEOUS—Concluded							
Dominion and National Housing Acts Loans.....	Various....	Various.....	3	15,960,689 67*	488,023 76		
Foreign Exchange Control Board—Advances.....	Various....	Nov. 1, 1943	1	585,000,000 00*	3,466,986 30		
Government of the Union of Soviet Socialist Republics—Loan.....	9 mo.....	Jan. 1, 1944	3	10,000,000 00*	21,264 68		
Home Improvement Loans—Interest on overdue payments.....	Various....	Various.....			3,995 64		
Interest on a promissory note re cheque wrongly cashed.....					1 82		
Montreal Turnpike Trust Corporation—Interest under commutation agreements.....	1 year.....	Various.....	6	14,308 00	858 48		
Municipal Improvements Assistance Act, 1938—Loans.....	Various....	Various.....	2	5,711,083 72*	113,950 13		
National War Finance Committee—Bank Interest.....					5 41		
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1943	4	433,900 00	17,356 00		
Securities Investment Account.....	Various....	Various.....	Various..	184,623,994 23*	1,584,776 89		
						22,035,916 92	
						46,931,061 88	

*Balance March 31, 1944.

Sundry Persons.....	Treasury Bills	91 days	July 2, 1943	496	55,000,000 00	67,992 25
Sundry Persons.....	Treasury Bills	91 days	July 16, 1943	498	55,000,000 00	68,155 50
Sundry Persons.....	Treasury Bills	91 days	July 30, 1943	499	55,000,000 00	68,318 00
Sundry Persons.....	Treasury Bills	91 days	Aug. 13, 1943	498	55,000,000 80	68,339 00
Sundry Persons.....	Treasury Bills	98 days	Sept. 3, 1943	497	55,000,000 00	73,348 75
Sundry Persons.....	Treasury Bills	91 days	Sept. 17, 1943	497	55,000,000 00	78,033 75
Sundry Persons.....	Treasury Bills	91 days	Oct. 1, 1943	495	55,000,000 00	67,976 00
Sundry Persons.....	Treasury Bills	91 days	Oct. 15, 1943	497	55,000,000 00	68,018 25
Sundry Persons.....	Treasury Bills	91 days	Oct. 29, 1943	498	55,000,000 00	68,290 75
Sundry Persons.....	Treasury Bills	91 days	Nov. 12, 1943	499	55,000,000 00	67,875 75
Sundry Persons.....	Treasury Bills	91 days	Nov. 26, 1943	498	55,000,000 00	68,325 00
Sundry Persons.....	Treasury Bills	91 days	Dec. 9, 1943	492	55,000,000 00	68,022 25
Sundry Persons.....	Treasury Bills	91 days	Dec. 23, 1943	496	55,000,000 00	68,022 25
Sundry Persons.....	Treasury Bills	91 days	Dec. 31, 1943	496	55,000,000 00	68,022 25
Sundry Persons.....	Treasury Bills	91 days	Jan. 14, 1944	493	55,000,000 00	59,282 75
Sundry Persons.....	Treasury Bills	91 days	Jan. 28, 1944	492	55,000,000 00	57,839 75
Sundry Persons.....	Treasury Bills	91 days	Feb. 11, 1944	491	55,000,000 00	56,325 00
Sundry Persons.....	Treasury Bills	91 days	Mar. 3, 1944	491	55,000,000 00	56,163 25
Sundry Persons.....	Treasury Bills	91 days	Mar. 17, 1944	491	55,000,000 00	56,947 00
Sundry Persons.....	Treasury Bills	91 days	Mar. 31, 1944	491	55,000,000 00	56,262 25
Sundry Persons.....	Treasury Bills	91 days	April 14, 1944	491	55,000,000 00	55,898 25
Sundry Persons.....	Treasury Bills	91 days	April 28, 1944	491	55,000,000 00	54,873 50
Sundry Persons.....	Treasury Bills	91 days	May 12, 1944	390	55,000,000 00	53,466 75
Sundry Persons.....	Treasury Bills	91 days	May 26, 1944	386	65,000,000 00	62,534 25
Sundry Persons.....	Treasury Bills	91 days	June 9, 1944	387	65,000,000 00	62,717 75
Sundry Persons.....	Treasury Bills	91 days	June 16, 1944	387	65,000,000 00	62,639 75
Sundry Persons.....	Deposit Certificates	182 days	April 6, 1943	75	45,000,000 00	108,287 68
Sundry Persons.....	Deposit Certificates	182 days	April 13, 1943	75	90,000,000 00	336,575 34
Sundry Persons.....	Deposit Certificates	91 days	May 18, 1943	75	90,000,000 00	108,287 67
Sundry Persons.....	Deposit Certificates	84 days	May 18, 1943	75	90,000,000 00	155,342 43
Sundry Persons.....	Deposit Certificates	77 days	May 18, 1943	75	90,000,000 00	99,519 88
Sundry Persons.....	Deposit Certificates	70 days	May 18, 1943	75	1,080,000 00	1,553 42
Sundry Persons.....	Deposit Certificates	63 days	May 18, 1943	75	1,020,000 00	1,320 41
Sundry Persons.....	Deposit Certificates	182 days	Aug. 31, 1943	75	57,100,000 00	213,538 35
Sundry Persons.....	Deposit Certificates	182 days	Sept. 7, 1943	75	88,920,000 00	332,536 44
Sundry Persons.....	Deposit Certificates	182 days	Sept. 14, 1943	75	128,980,000 00	482,349 86
Sundry Persons.....	Deposit Certificates	182 days	Sept. 21, 1943	75	110,000,000 00	411,369 86
Sundry Persons.....	Deposit Certificates	182 days	Sept. 28, 1943	75	55,000,000 00	205,684 93
Sundry Persons.....	Deposit Certificates	182 days	Oct. 5, 1943	75	70,000,000 00	261,780 82
Sundry Persons.....	Deposit Certificates	182 days	Oct. 12, 1943	75	150,000,000 00	560,998 90
Sundry Persons.....	Deposit Certificates	182 days	Oct. 19, 1943	75	80,000,000 00	289,178 08
Sundry Persons.....	Deposit Certificates	182 days	Feb. 29, 1944	75	57,100,000 00	213,538 35
Sundry Persons.....	Deposit Certificates	182 days	Mar. 7, 1944	75	88,920,000 00	332,536 44
Sundry Persons.....	Deposit Certificates	182 days	Mar. 14, 1944	75	128,980,000 00	482,349 86
Sundry Persons.....	Deposit Certificates	182 days	Mar. 21, 1944	75	110,000,000 00	411,369 86
Sundry Persons.....	Deposit Certificates	182 days	Mar. 28, 1944	75	55,000,000 00	205,684 93
Sundry Persons.....	Deposit Certificates	94 days	Nov. 13, 1943	75	90,000,000 00	34,951 49
Sundry Persons.....	Deposit Certificates	27 days	Nov. 13, 1943	75	90,000,000 00	27,339 74
Sundry Persons.....	Loan of 1897.....	Various	Various	21	* 179,030 01	1,931 31
Sundry Persons.....	Loan of 1950-55.....	Various	Various	34	* 5,092,478 51	151,068 43
Sundry Persons.....	Loan of 1953-58.....	Various	Various	4	* 3,435,063 63	123,548 95
Sundry Persons.....	Loan of 1958-63.....	Various	Various	34	* 3,705,478 17	110,592 19

1,570,898 00

5,406,434 74

357,140 88

PAYABLE IN LONDON (AT COST)

Appendix No. 2—Concluded

INTEREST ON PUBLIC DEBT, 1943-44

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of Principal	—	Interest paid	Total
				p.c.	\$	\$ cts.	\$ cts.	\$ cts.
	PAYABLE IN NEW YORK							
Sundry Persons	Loan of 1930-60	1 year	April 1, 1944	4	100,000,000 00	.....	4,000,000 00	
Sundry Persons	Loan of 1935-45	6 months	Aug. 15, 1943	2½	76,000,000 00	.....	950,000 00	
Sundry Persons	Loan of 1936-61	1 year	Jan. 15, 1944	3½	48,000,000 00	.....	1,500,000 00	
Sundry Persons	Loan of 1937-44	6 months						
		+ 31 days					(d)	
Sundry Persons	Loan of 1937-67	1 year	Aug. 16, 1943	2½	30,000,000 00	.....	395,700 00	
Sundry Persons	Loan of 1938-68	1 year	Jan. 15, 1944	3	55,000,000 00	.....	1,650,000 00	
Sundry Persons	Loan of 1943-48	1 year	Nov. 15, 1943	3	40,000,000 00	.....	1,200,000 00	
Sundry Persons	Loan of 1943-48	1 year	Jan. 15, 1944	2½	30,000,000 00	.....	741,666 67	
Sundry Persons	Loan of 1943-53	1 year	Jan. 15, 1944	3	30,000,000 00	.....	(e) 890,000 00	
Sundry Persons	Loan of 1943-58	1 year	Jan. 15, 1944	3	30,000,000 00	.....	(e) 890,000 00	
	Premium on U.S. Funds at 11%.....							12,277,368 60
								1,353,627 00
	OTHER LIABILITIES							
Sundry Persons	Dominion Stock, Issue B.....	1 year	Oct. 31, 1943	3½	3,700 00	.....	129 50	
Sundry Persons	Compensation to Seigneurs.....	1 year	Jan. 1, 1944	6	11,827 40	.....	585 88	
	DEPOSIT AND TRUST ACCOUNTS							715 38
Burrard Dry Dock Pontoon Replacement Fund.....		1 year	April 1, 1944	3	60,403 89	.....	1,719 61	
Sundry Persons	Post Office Savings Bank.....	Various	April 1, 1944	2	28,286,551 57	.....	500,000 00	
Sundry Banks	Bank Circulation Redemption Fund.....	1 year	July 1, 1943	3	3,272,631 47	.....	118,510 44	
The Provincial Treasurer Ontario.....	Trust Fund Proportion of Common School Fund.....	1 year	Jan. 1, 1944	5	.....	71,229 86		
Quebec.....	Trust Fund Proportion of Common School Fund.....	1 year	Jan. 1, 1944	5	.....	62,658 68		
	Contractors' Securities.....	Various	April 1, 1944	2	4,996,982 55	.....	133,888 54	
Sundry Persons	King George V Silver Jubilee Cancer Fund for Canada.....	1 year	April 1, 1944	3	479,000 00	.....	14,359 52	
Sundry Persons	Land Assurance Fund.....	1 year	April 1, 1944	3	19,111 16	.....	552 16	
Indian Trust Fund.....	Indian Trust Fund.....	1 year	April 1, 1944	6	1,074,293 72	64,457 62		
Indian Trust Fund.....	Indian Trust Fund.....	1 year	April 1, 1944	5	13,953,477 84	697,673 90		
	Central Trust Fund of the Army, Navy and Air Force Canteens.....	1 year	April 1, 1944	2½	939,797 03	.....	702,131 52	
Sundry Persons	Deferred Pay Balances—Army.....	Various	April 1, 1944	3	14,916,328 16	325,676 34	14,627 06	
Sundry Persons	Deferred Pay Balances—Air.....	Various	April 1, 1944	3	2,554,953 08	58,616 80	384,293 14	

Militia Council.....	1 year	Nov. 14, 1943	4	500,000 00	20,000 00
R.C.M.P. Benefit Fund.....	1 year	April 1, 1944	2	* 30,847 64	438 42
National Harbours Board No. 2.....	1 year	Jan. 1, 1944	2	* 2,477 60	66 41
National Harbours Board.....	1 year	Jan. 1, 1944	2	* 1,070,894 75	10,294 85
INSURANCE AND GUARANTY FUNDS					
Government Annuities.....	1 year	April 1, 1944	4	*213,561,537 00	7,802,408 56
Civil Service Insurance Fund.....	1 year	April 1, 1944	6	*17,001,822 29	963,434 61
Returned Soldiers' Insurance Fund.....	1 year	April 1, 1944	4	*22,101,498 15	850,665 42
Govt. Officers' Guarantee Fund.....	1 year	April 1, 1944	2½	* 300,508 38	6,929 20
PENSION AND RETIREMENT FUNDS					
Superannuation Fund No. 5.....	1 year	April 1, 1944	4	*67,452,599 89	2,547,203 87
Sundry Persons.....	1 year	Jan. 1, 1944	4	*19,003,908 73	646,874 94
National Harbours Board Pension Fund.....	Various	Jan. 1, 1944	4	* 225,831 15	894 61
R.C.M.P. Dependents' Pension Fund.....	1 year	April 1, 1944	4	* 355,029 10	12,516 01
Pilots' Pension Funds—					
Halifax.....	1 year	April 1, 1944	3	* 4,283 38	58 85
Sydney.....	1 year	April 1, 1944	3	* 2,085 74	54 53
Saint John.....	1 year	April 1, 1944	3	* 3,876 70	46 99
Montreal.....	1 year	April 1, 1944	3	* 5,750 83	84 63
British Columbia.....	1 year	April 1, 1944	3	* 9,972 61	8 07
					253 07
					3,207,742 50
					242,681,180 44
					2,092,320 27
					9,623,437 79

(a) One year less accrued interest received on instalment subscriptions.

(b) Six months less accrued interest received on instalment subscriptions.

(c) Six months less accrued interest received on \$200,000,000 Notes dated July 2, 1943 but not issued until September 1, 1943.

(d) Call date—August 16, 1943. The 31 days interest is based on a calculation of \$1.94 per \$1,000 bond.

(e) Delivery of bonds—January 19, 1943. Four days accrued interest received.

† Rate shown is average effective rate of discount.

* Balance March 31, 1944.

Appendix No. 3

SERVICING OF PUBLIC DEBT, 1943-44

To Whom Paid	Services	\$ cts.	\$ cts.	\$ cts.
	Expenses of redemption and transfer of bonds— Consolidated Revenue and Audit Act, 1931—			
	Stamp Duty on transfers of stock—			
Bank of Montreal, London, England..	3½% Loan, 1950-55.....	13 97		
"	4 % Loan, 1953-58.....	24 59		
"	3½% Loan, 1958-63.....	4 46		
			43 02	
	Commission paid on stock redeemed under Vesting Orders of the British Treasury—			
"	2½% Loan, 1947.....	105 06		
"	3½% Loan, 1950-55.....	85 67		
"	4 % Loan, 1953-58.....	104 05		
"	3½% Loan, 1958-63.....	72 55		
			367 33	
	Redemption expenses, Vested Issues, London— Postage, revenue stamps, etc.....		78 26	
	Commission paid for redemption of called bonds—			
Bank of Montreal, New York.....	5 % Loan, 1922-52.....	4,282 87		
"	2½% Loan, 1935-45.....	25,927 86		
"	2½% Loan, 1937-44.....	10,344 15		
			40,554 88	
	Expenses in connection with transfer of bonds— Postage, registration and insurance on sundry bonds.....		4 92	
				41,048 41
	Vote 55—Servicing of Public Debt			
Sundry Banks, Canada.....	Commission for cashing Dominion of Canada coupons.....	109,938 81		
Bank of Montreal, New York.....	Commission for cashing Dominion of Canada coupons and for paying registered interest....	11,708 86		
"			121,647 67	
Doremus & Co., New York.....	Fees for acting as registrar of Dominion of Canada bond issues in New York.....		5,196 46	
	Cost of advertising call notice of redemption, 2½% bonds due January 15, 1944, and 2½% bonds due August 15, 1945.....		2,135 64	
Bank of Montreal, London, England..	For services as fiscal agents in London, England, for the year ended December 31, 1943, at a rate of £150 per million pounds of debt.....		1,732 30	
"	Advertising interest payments.....		540 86	
"	Expenses of photographing Dominion stock registers.....		17 88	
King's Printer, Ottawa.....	Printing Form 18K.....		117 32	
				131,388 13
				172,436 54

Appendix No. 4

LOAN FLOTATION CHARGES, 1943-44

	\$	cts.	\$	cts.	\$	cts.
Second Victory Loan, dated March 1, 1942— National War Finance Committee— Administration— Travelling expenses.....			390	11		
Advertising and publicity— Newspapers and magazines.....			100	00		
Engraving and furnishing bonds.....			5,131	63		
Third Victory Loan, dated November 1, 1942— National War Finance Committee— Administration— Salaries.....		62	00			5,621 74
Travelling expenses.....		421	80			
Communication services.....		123	59			
Stationery and printing.....		146	86			
Purchase and rental of equipment.....		19	98			
Expenses of organization meetings.....		162	10			
			936	33		
Advertising and publicity— Newspapers and magazines.....		278	27			
Radio.....		3,731	97			
Literature and miscellaneous.....		7,889	25			
			11,899	49		
Engraving and furnishing bonds.....			73,646	19		
Fourth Victory Loan, dated May 1, 1943— National War Finance Committee— Administration— Salaries.....		364,158	26			86,482 01
Travelling expenses.....		290,886	40			
Postage and express.....		69,062	90			
Communication services.....		63,910	40			
Stationery and printing.....		157,240	90			
Purchase and rental of equipment.....		12,572	38			
Office rental, light, heat and janitor service.....		50,294	53			
Expenses of organization meetings.....		35,712	75			
Expenses of statistical services.....		83	33			
			1,036,947	85		
Advertising and publicity— Newspapers and magazines.....		580,530	97			
Radio.....		112,190	87			
Motion pictures.....		143,658	09			
Posters, billboards and street car cards.....		145,011	92			
Literature and miscellaneous.....		192,082	54			
Provincial committees expenses for publicity generally.....		215,003	18			
			1,388,477	57		
Engraving and furnishing bonds.....			574,411	36		
			2,999,836	78		
Less net bond trading profit.....			48,203	26		
Fifth Victory Loan, dated November 1, 1943— National War Finance Committee— Administration— Salaries.....		554,599	63			2,951,633 52
Travelling expenses.....		363,696	88			
Postage and express.....		77,366	68			
Communication services.....		104,783	30			
Stationery and printing.....		160,963	82			
Purchase and rental of equipment.....		23,697	46			
Office rental, light, heat and janitor service.....		86,230	23			
Expenses of organization meetings.....		61,021	27			
Expenses of statistical services.....		16	82			
			1,432,376	09		
Advertising and publicity— Newspapers and magazines.....		583,100	34			
Radio.....		123,987	00			
Motion pictures.....		181,598	54			
Posters, billboards and street car cards.....		169,024	65			
Literature and miscellaneous.....		263,045	13			
Provincial committees expenses for publicity generally.....		256,199	35			
			1,576,955	01		
Engraving and furnishing bonds.....			592,423	16		
			3,601,754	26		
Less net bond trading profit.....			21,709	26		
					3,580,045	00

Appendix No. 4—Concluded

	\$	cts.	\$	cts.	\$	cts.
Sixth Victory Loan, dated May 1, 1944—						
National War Finance Committee—						
Administration—						
Salaries.....	126,305	98				
Travelling expenses.....	73,397	48				
Postage and express.....	7,330	49				
Communication services.....	8,116	25				
Stationery and printing.....	9,851	69				
Purchase and rental of equipment.....	4,374	53				
Office rental, light, heat and janitor services.....	21,197	01				
Expenses of organization meetings.....	5,812	27				
			256,385	70		
Advertising and publicity—						
Literature and miscellaneous.....	35,527	99				
Provincial committees expenses for publicity generally.....	3,197	72				
			38,725	71		
Engraving and furnishing bonds.....			25,103	00		
					320,214	41
War Savings Certificates and Stamps—						
National War Finance Committee—						
Administration—						
Salaries.....	390,500	78				
Travelling expenses.....	82,029	17				
Postage and express.....	48,866	34				
Communication services.....	54,544	25				
Stationery and printing.....	69,444	97				
Purchase and rental of equipment.....	13,135	67				
Office rental, light, heat and janitor services.....	55,555	08				
Expenses of organization meetings.....	4,725	02				
Expenses of statistical services.....	5,548	79				
Sales commission to postmasters.....	28,690	55				
			753,040	62		
Advertising and publicity—						
Newspapers and magazines.....	73,571	28				
Radio.....	309,277	20				
Motion pictures.....	54,496	54				
Posters, billboards and street car cards.....	158,231	20				
Literature and miscellaneous.....	205,761	49				
Provincial committees expenses for publicity generally.....	24,160	12				
			825,497	83		
Printing certificates and stamps.....			60,669	97		
			1,639,208	42		
Less stamp losses and shortages.....			(a) 34	75		
					1,639,173	67
New York Loan dated January 15, 1943—						
To—The Signature Company, New York—						
Services of signagraph in signing definitive bonds.....			749	25		
To—United States Trucking Corporation, New York—						
Armoured car services in transporting securities from The Signature Company to the Bank of Montreal, New York.....						
Exchange fees.....			857	48		
Postage, registration and insurance on shipments of definitive bonds to holders.....			9,418	69		
Engraving and furnishing bonds.....			6,103	26		
Express and postage on cancelled bonds.....			21,670	65		
Travelling expenses.....			15	43		
			324	19		
					39,142	05
Two Year 1½% Notes dated July 2, 1943—						
Travelling expenses.....			114	23		
Litho-printing notes.....			702	00		
					816	23
Non-interest Bearing Certificates—						
Stationery, postage, etc.....					159	87
Treasury Bills—						
Litho-printing bills.....			583	20		
Printing tenders.....			130	55		
					713	75
					8,624,002	25

(a) Miscellaneous small losses charged to flotation costs in 1942-43, reversed in 1943-44 and charged to the War Appropriation.

Appendix No. 5

SUBSIDY ACCOUNTS

Province of Alberta

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 796,169 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		318,467 60
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000 (Census 1941).....		281,250 00
July 2...	To Cash.....	694,717 60	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants as above.....		694,717 60
Jan. 2...	To Cash.....	694,717 60	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		1,794,810 20	1,794,810 20

Province of British Columbia

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		327,144 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O.C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40....		14,575 53
July 2...	To Cash.....	501,719 93	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		501,719 93
Jan. 2...	To Cash.....	501,719 93	
		1,003,439 86	1,003,439 86

Province of Manitoba

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 729,744 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		291,897 60
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000 (Census 1941).....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4.....		190,792 09
July 2...	To Cash.....	858,939 69	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants as above.....		858,939 69
Jan. 2...	To Cash.....	858,939 69	
		1,717,879 38	1,717,879 38

Appendix No. 5—Continued

Province of New Brunswick

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		182,960 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$529,299.39.....		13,232 48
July 2...	To Cash.....	366,192 83	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		366,192 83
Jan. 2...	To Cash.....	366,192 83	
		732,385 76	732,385 76

Province of Nova Scotia

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of B.N.A. Act, 1907.....		231,184 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69.....		26,385 29
July 2...	To Cash.....	352,570 09	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants as above.....		352,570 09
Jan. 2...	To Cash.....	352,570 09	
		705,140 18	705,140 18

Province of Ontario

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum..... \$ 1,000,000 00 1,287,655 at 60 cents per head per annum..... 386,296 50		1,386,296 50
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		71,207 24
July 2...	To Cash.....	1,577,503 74	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,577,503 74
Jan. 2...	To Cash.....	1,577,503 74	
		3,155,007 48	3,155,007 48

Appendix No. 5—Continued

Province of Prince Edward Island

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
	By $\frac{1}{2}$ year's grant in lieu of Public Lands, O. C. Windsor, June 26, 1873.....	\$ 22,500 00	
	Less $\frac{1}{2}$ year's deduction on Land Account balance, being 5 per cent per annum on \$782,402.33 as authorized by O. C. Windsor, June, 26, 1873.....	19,560 05	
			2,939 95
	By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		10,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		15,000 00
	By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83.....		19,394 79
July 2...	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....	4,875 00	
July 2...	To Cash.....	186,090 94	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan. 2...	To deductions as above.....	4,875 00	
Jan. 2...	To Cash.....	186,090 94	
		381,931 88	381,931 88

Province of Quebec

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum.....	\$ 1,000,000 00	
	831,882 at 60 cents per head per annum.....	249,564 60	
			1,249,564 60
	By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4, of 1884.....		63,730 34
July 2...	To Cash.....	1,433,294 94	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,433,294 94
Jan. 2...	To Cash.....	1,433,294 94	
		2,866,589 88	2,866,589 88

Appendix No. 5—Concluded

Province of Saskatchewan

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1943			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 895,992 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907....		358,396 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 (Census 1941), population between 800,000 and 1,200,000.....		375,000 00
July 2...	To Cash.....	843,396 80	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
1944			
Jan. 1...	By $\frac{1}{2}$ year's grants as above.....		843,396 80
Jan. 2...	To Cash.....	843,396 80	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		2,092,168 60	2,092,168 60

Subsidy Allowance from July, 1867, to Close of the Fiscal Year Ended March 31, 1944

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alberta.....	7,056,666 67	18,203,212 27	20,718,750 00	15,809,625 00	61,788,253 94
British Columbia.....	8,120,000 00	18,028,106 40	8,300,000 00	2,137,811 22	36,585,917 62
Manitoba.....	8,635,000 00	22,535,202 80	25,519,232 76	17,166,461 45	73,855,897 01
New Brunswick.....	8,790,000 00	21,161,864 80	11,280,000 00	1,662,284 60	42,894,149 40
Nova Scotia.....	9,430,000 00	27,571,056 00	826,980 00	3,710,418 16	41,538,454 16
Ontario.....	12,080,000 00	128,309,835 39		6,310,248 94	146,700,084 33
Prince Edward Island.....	4,720,000 00	6,098,065 60	6,223,103 44	2,951,951 61	19,993,120 65
Quebec.....	11,680,000 00	105,500,791 20		6,471,399 01	123,652,190 21
Saskatchewan.....	7,696,666 67	22,746,980 40	24,531,250 00	15,809,625 00	70,784,522 07
	78,208,333 34	370,155,114 86	97,399,316,20	72,029,824 99	617,792,589 39

NOTE.—The above statement does not include special grants as voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under the Dominion—Provincial Taxation Agreement Act, 1942.

Appendix No. 6

GOVERNMENT-OWNED COMPANIES

Government-owned companies formed in connection with the work of the Wartime Prices and Trade Board are:

The Canadian Wool Board Ltd.;
The Commodity Prices Stabilization Corporation Ltd., (with a subsidiary:
Wartime Food Corporation Ltd.); and
Wartime Salvage Ltd.

They were all incorporated under Part I of the Companies Act, 1934, as companies with share capital. The only shares issued—other than in the name of the Minister (of Finance) in trust for His Majesty the King in right of Canada—are directors' qualifying shares, all directors having made assignments in blank of such qualifying shares.

Agreements between the Minister and each of these companies provide, in substance, for:—(1) the performance by the company of such transactions as may be delegated to it by the Minister or the Wartime Prices and Trade Board; (2) the setting up of branch offices or the incorporation and organization of subsidiary companies; (3) the keeping of proper accounts of operations and the rendering of financial statements for each monthly period and for the fiscal year; (4) the Minister to be kept advised of the principles followed in the operation of the business; (5) express consent in writing of the Minister to be obtained for operations other than those necessary or incidental to the carrying out of the agreements; (6) amendments or supplements to the agreements to be approved by the Minister.

The Commodity Prices Stabilization Corporation Ltd., has to do with the control of prices of goods, wares and merchandise in Canada, and the payment of subventions, subsidies, bonuses, etc., in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. The Canadian Wool Board Ltd. was formed to regulate the acquisition, conservation and distribution of domestic and foreign wool and related products, and to increase the production of wool in Canada by assuring sheep growers a stable market at known prices for all production of wool during the present war and one producing year thereafter. Wartime Salvage Ltd. was organized for the purpose, in co-operation with Dominion Government departments and agencies, of acquiring and disposing of waste or used matter of all kinds. It operates independently of salvage work conducted by the Army Salvage and Disposal Board, the Scrap Disposal Branch (Department of Munitions and Supply), the Salvage Officer (Treasury), and the National War Services Department.

Round sum advances to the companies are made at intervals under the authority of the War Appropriation Act. The accounts of the companies are audited by the Auditor General and the balance sheets and operating statements included herein were furnished, and certified, by him.

CANADIAN WOOL BOARD

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand and at Bank (including \$209,728.99 U.S.)	2,489,745 82	Accounts Payable	226,392 10
Accounts Receivable	208,398 94	Accrued Liabilities	5,870 83
Claims Receivable	13,667 19	Receiver General of Canada—Sales Tax	2,231 22
Subsidy receivable from Commodity Prices Stabilization Corporation Limited, re losses on sale of imported fleece wool, yarns and piece goods	952,188 77	Customers' Advance Payments and Credit Balances	403,003 08
Customs duty drawback on fleece wool exported for processing into tops and yarn—estimated	166,935 55	Returnable bale covers and sacks in hands of customers and suppliers	45,123 40
Inventories at cost or in the case of domestic fleece wool, ceiling price value, as certified by the Management		Dominion of Canada—	
Imported Fleece Wool	14,719,005 82	Balance of Advances, April 1, 1943 (after charging deficit of \$34,246.67 as at March 31, 1943)	8,215,753 33
Domestic Fleece Wool	699,500 41	Add: Further advances received during year ended March 31, 1944	15,750,000 00
Less—Reserve established to reduce cost to ceiling prices	22,957 48		23,965,753 33
Pulled Wool	676,542 93	Deduct—Net Loss for year, per Income and Expenditure Statement	221,296 11
Scoured Wool	1,433,455 29		23,744,457 22
Tops	18,943 79	Share Capital—	
Nouls	121,582 35	Authorized: 1,000 shares of no par value	
Combing By-Products	6,821 07	Issued: 80 shares, fully paid	80 00
Yarns	1,637 04		
Yarns	578,782 04		
Piece Goods	2,623,394 66		
Rayon	200,586 65		
Tops and yarns in process, at cost, in hands of processors	20,380,751 64		
Bale covers and sacks, at cost	185,134 58		
Prepaid Expenses—Unabsorbed war risk insurance deposit, etc.	22,713 36		
	7,625 00		
	<u>\$24,427,160 85</u>		<u>\$24,427,160 85</u>

Notes:

As at March 31, 1944, there were outstanding letters of credit totalling \$27,881.27. Imported fleece wool in the amount of \$9,341,799.80 is subject to disposal by joint agreement only between the United Kingdom and Canada.

Approved on behalf of the Board.

W. P. WALKER,
Director.
GEO. W. FRASEK,
Director.

I have examined the accounts of Canadian Wool Board Ltd., for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CANADIAN WOOL BOARD LTD.— *Concluded*

Income and Expenditure Statement for the year ended March 31, 1944

	Sales	Cost of Sales	Gross Profit or Loss
Imported Fleece Wool.....	983,866 06	1,098,896 80	115,030 74
Domestic Fleece Wool.....	3,032,140 25	3,035,502 53	3,362 28
Pulled Wool.....	2,590,962 47	2,500,297 74	90,664 73
Scoured Wool.....	28,607 07	29,106 12	499 05
Tops.....	779,730 14	728,746 02	50,984 12
Noils.....	85,903 12	79,211 82	6,691 30
Combing By-Products.....	9,168 31	7,986 35	1,181 96
Yarns.....	2,580,756 62	2,998,158 56	417,401 94
Piece Goods.....	2,295,135 25	2,714,891 34	419,756 09
Rayon.....	45,907 33	44,633 26	1,274 07
Peruvian Cotton.....	59,927 85	56,756 81	3,171 04
	<u>\$12,492,104 47</u>	<u>\$13,294,187 35</u>	
Gross Loss.....			802,082 88
Deduct—Subsidy from Commodity Prices Stabilization Corporation Limited, <i>re</i> losses on sale of imported fleece wool, yarns and piece goods.....			952,188 77
			<u>150,105 89</u>
Deduct—			
Commissions on Sales.....			58,857 40
Warehousing Expenses—			
Storage and Handling.....		238,494 21	
Inter-Warehouse Freight.....		18,067 38	
War Risk Insurance.....		13,746 59	
Fire Insurance (to April 30, 1943).....		2,986 86	
Repairs to bale covers and sacks.....		1,572 23	
Warehousemen's Surety Bond Premiums.....		1,440 00	
Sampling and Testing.....		913 18	
Miscellaneous.....		2,072 05	
		<u>279,292 50</u>	
Less—Sale of Warehouse Equipment.....		271 76	
			279,020 74
Administrative Expenses—			
Salaries.....		36,444 61	
Stationery and Office Supplies.....		3,848 61	
Rent.....		3,534 00	
Travelling.....		3,081 15	
Telephone and Telegraph.....		2,230 40	
New York Office Expenses (to May 31, 1943).....		1,771 81	
Postage.....		1,112 03	
Bank Charges.....		862 48	
Audit Fees.....		625 00	
Miscellaneous.....		2,424 36	
		<u>55,934 45</u>	
Office Furniture and Equipment.....		3,612 97	
			59,547 42
			<u>397,425 56</u>
Operating Loss.....			247,519 67
Deduct—			
Reduction in reserve established to reduce cost to ceiling prices, domestic fleece wool.....			17,897 20
Amount received from Melbourne Merchandising Limited, <i>re</i> tops sold during year ended March 31, 1943.....			4,567 57
Cash Discounts on Purchases.....			3,167 36
Cash Discounts on Sales.....			665 90
Sundry non-operating revenue.....			1,048 33
			<u>26,023 56</u>
Net Loss for Period.....			<u>\$ 221,296 11</u>

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

Ottawa, June 14, 1944.

To the Shareholders,
Commodity Prices Stabilization Corporation Limited,
Ottawa, Ontario.

Gentlemen:

In accordance with the requirements of section 4 of Order in Council P.C. 9870 of December 17, 1941, I have audited the accounts of your company to March 31, 1944, and submit herewith the following statements:

Balance Sheet as at March 31, 1944.....	Schedule "A"
Inventory of Commodities as at March 31, 1944.....	Schedule "B"
Statement of Operations for the fiscal year ended March 31, 1944.....	Schedule "C"
Statement of Subsidies Paid for the fiscal year ended March 31, 1944.....	Schedule "D"
Statement of Profit and Loss on Commodity Trading for the fiscal year ended March 31, 1944.....	Schedule "E"
Administrative expenses for the fiscal year ended March 31, 1944.....	Schedule "F"

Subsidies paid by the corporation are subject in some cases to investigation and adjustment after payment by officers of the corporation. Therefore, payments now recorded may not be invariably regarded as final.

The net loss of \$10,526,224.10 on commodity trading for the fiscal year includes an amount of \$24,075.96 for war risk insurance premium on the corporation's inventory of commodities for the period October 1, 1942, to March 31, 1944. Although it is a provision of section 5 of the War Risk Insurance Act that a contract of insurance is binding only after payment of premium and execution of the policy, and by regulation it is provided that no coverage is in effect until two days after insurance is made, the amount of \$24,075.96 includes a charge for premium for eight months prior to the signing of the application for insurance on June 1, 1943, during which period by the terms of the contract, no benefit could accrue to the corporation.

Yours faithfully,

WATSON SELLAR,
Auditor General.

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

[illegible]

Approved on behalf of the Board.

II. B. McKINNON,
Director.

O. B. THORNTON,
Director.

I have examined the accounts of Commodity Prices Stabilization Corporation Limited, for the fiscal year ended March 31, 1944 and have obtained all the information and explanations I have required. In my opinion, subject to the observations associated herewith, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the assets of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given time, and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "B"

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Inventory of Commodities as at March 31, 1944

Beeswax.....	217,179 20
Broom Corn.....	9,388 40
Bristles and Horsehair.....	750,727 84
Butter, Dairy.....	20,680 88
Casein.....	36,310 42
Citrus Juices.....	659,880 28
Cocoa Beans.....	53,783 18
Coffee.....	3,578,955 00
Corned Beef.....	1,450,888 41
Cotton Yarns and Fabrics.....	955,542 32
Feeds.....	26,751 30
Dried Fruits.....	377,412 11
Jute, Yarns and Fabrics.....	1,459,050 57
Oils and Fats.....	1,947,805 08
Pesticides.....	108,270 40
Spices.....	266,511 26
Surplus Stocks—Clothing and Cotton Fabrics.....	572,457 19
Tea.....	8,307,392 47
	<u>\$20,798,986 31</u>

SCHEDULE "C"

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Statement of Operations for the Year Ended March 31, 1944

SUBSIDIES PAID	
Import.....	32,173,963 75
Domestic.....	<u>37,922,792 09</u>
Total as per Schedule "D".....	70,096,755 84
COMMODITY TRADING	
Cost of Sales.....	91,037,930 14
Sales.....	<u>80,511,706 04</u>
Trading Loss as per Schedule "E".....	10,526,224 10
ADMINISTRATIVE EXPENSES, as per Schedule "F"	
Less: Service Charges applied.....	<u>1,113,865 39</u>
	<u>390,359 18</u>
	723,506 21
	<u>81,346,486 15</u>
Deduct: OTHER INCOME AND CHARGES	
Adjustments in respect of marine and uninsured fire losses.....	58,420 59
Premium earned on Lumber Industry Assistance Loans Guarantees.....	<u>4,388 97</u>
	62,809 56
Less: Payment of losses in fulfillment of guarantees:	
Lumber Industry Assistance Loans.....	3,900 00
Summer Stocking of Fuel Loans.....	<u>6 72</u>
	<u>3,906 72</u>
	<u>58,902 84</u>
LOSS ON OPERATIONS FOR THE YEAR.....	81,287,583 31
Add: ADJUSTMENT IN RESPECT OF PREVIOUS FISCAL YEAR	
Rebate of profits on commodities bulk purchased for special users	
Grapefruit Juice.....	69,744 41
Corned Beef.....	100,155 41
Corned Beef—Insurance Recovery.....	<u>35,524 75</u>
	205,424 57
Less: Service Charges Applied.....	<u>41,804 23</u>
	163,620 34
DEFICIT.....	<u>\$81,451,203 65</u>

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Statement of Subsidies Paid for the Year ended March 31, 1944

SUBSIDIES—IMPORT			
General.....			24,458,385 75
Petroleum.....	28,065,425 97		
Less: Surcharge Recovered.....	Cr. 24,109,257 55		3,956,168 42
Petroleum (Prairie).....			1,181,035 08
Rubber—Synthetic and Crude.....			2,536,436 37
Tea.....			41,938 13
Total Import Subsidies.....			32,173,963 75
SUBSIDIES—DOMESTIC			
Butter—			
Butterfat.....	2,120,757 65		
Inventories.....	370,618 31		
Transportation.....	40,192 97		2,531,568 93
Canned Fruits and Vegetables—			
1941 Pack.....	Cr. 6,443 18*		
1942 Pack.....	218,057 58		
1943 Pack.....	718,390 59		930,005 04
Coal—			
Cost of Living Bonus.....	2,016,765 29		
Emergency Diversion.....	100,590 56		
Transportation, Maritimes.....	1,653 94		
Pre-ECPB Assistance.....	378,554 68		
Wagon Mines Transportation.....	709 98		
Coke—Transportation, Nova Scotia.....	588 34		2,498,862 79
Cotton Yarns.....			691 92
Eggs, Frozen.....			117,140 50
Feeds—Fishmeal.....			38,866 55
Fertilizers—Eastern Canada.....			157,544 21
Foods—Transportation, Miscellaneous—			
Soyabean.....	382 62		
Milk—Flin Flon.....	287 37		669 99
Footwear—to July 16, 1943.....			1,005,324 68
Fruits, fresh—			
Strawberries B.C. 1942.....	Cr. 8,288 74*		
Peaches Ontario 1942.....	13,607 20		
Tree Fruits 1943.....	667,516 47		672,834 93
Furniture.....			26,225 75
Groceries—			
Order 116—			
Standard.....	1,132,518 93		
Cereal Products.....	39,043 25		
Transportation, Gaspe.....	314 22		1,171,876 40
Jam and Jelly.....			335,971 73
Leather—			
Footwear, sole and upper.....	47,257 40		
Glove and Garment (including Shearlings).....	742,211 81		
Harness.....	Cr. 13,283 71*		776,185 50
Lumber—			
Pit Props and Mine Ties.....	18,132 69		
Pitwood, U. K.....	279,759 92		
Consumer, softwood.....	511,153 87		
Producer, B. C. Coastal (including lath).....	378,666 28		
Retail, Prairie.....	621,636 42		1,809,349 18
Maple Products 1943—			
Export Surcharge collected.....	Cr. 68,257 96*		
Subsidy Payments.....	65,766 79		
Balance to be repaid.....	2,491 17		

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Statement of Subsidies Paid for the Year Ended March 31, 1944—Concluded

Meat—			
Beef, canned, fresh.....	19,786	50	
Beef, Transportation.....	321,810	10	
Bologna and Weiners.....	122,621	13	
			463,717 73
Milk—			
Primary Producers 1941/2.....	Cr. 76,042	96*	
Primary Producers 1942/3.....	829,343	83	
Consumer.....	19,437,841	85	
			20,191,142 72
Oils and Fats—			
Soap and Shortening Materials.....			1,523,368 71
Paper Products—			
Scribblers and Counter Cheques.....			11,073 00
Rubber—			
Scrap Tires.....			52,308 62
Rye Grain.....			22,761 70
Tea and Coffee Inventories December 7, 1942.....			367,937 10
Vegetables—			
Beans, White and Yellow Eye.....	368,906	63	
Potatoes—			
New.....	722,411	96	
Transportation 1943 Crop.....	5,368	85	
Transportation, old.....	15,012	38	
			1,111,699 82
Woodenware—			
Cheese Boxes 1943, 1944.....	239	40	
Fruit and Vegetable Containers.....	173,538	85	
Apple Barrels and parts, Ontario and Quebec.....	17,035	05	
Powdered Milk Barrels and Nail Kegs.....	46,102	62	
Oars.....	1,054	43	
Special arrangements.....	494,976	45	
			732,946 80
Wood Fuel—			
Dealers—			
Cordwood \$1.00.....	969,670	94	
Transportation.....	386,270	94	
Combination, regional.....	13,010	79	
Vancouver.....	3,765	12	
			1,372 717 79
Total Domestic Subsidies.....			37,922,792 09
Total Subsidies Paid.....			\$ 70,096,755 84

* Net recoveries.

SCHEDULE "E"

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Statement of Profit and Loss on Commodity Trading for the Year Ended March 31, 1944

Commodity	Sales	Cost of Sales	Profit	Loss
Alcohol, Industrial.....	9,578,391 55	10,833,603 27		1,255,211 72
Beeswax.....	183,635 07	201,498 87		17,863 80
Bindertwine, Rope and Materials.....	566,092 23	1,356,707 69		790,615 46
Broom Corn.....	289,526 17	266,588 87	22,937 30	
Bristles and Horsehair.....	1,832,393 10	2,018,920 17		186,527 07
Butter, Dairy.....	168,385 25	200,162 72		31,777 47
Casein.....	47,884 98	35,145 38	12,739 60	
Citrus Juices.....	51,478 32	73,647 20		22,168 88
Cocoa Beans.....	3,987,190 35	4,129,872 72		142,682 37
Coffee.....	13,927,012 86	14,711,014 60		784,001 74
Cotton Yarns and Fabrics.....	4,781,193 12	6,364,980 12		1,583,787 00
Feeds.....	534,388 34	579,437 77		45,049 43
Fertilizers.....	64,474 68	87,269 38		22,794 70
Fruits, Dried.....	5,380,729 51	7,315,208 66		1,934,479 15
Hides.....	375,233 73	375,233 73		
Jute, Yarns and Fabrics.....	3,574,773 91	3,580,651 49		5,877 58
Oils and Fats.....	12,630,098 68	15,856,980 96		3,226,882 28
Pesticides.....	109,358 91	131,570 99		22,212 08
Spices.....	332,371 72	421,792 78		89,421 06
Surplus Stocks—Clothing and Cotton Fabrics..	124,286 20	142,831 11		18,544 91
Tea.....	16,386,410 13	16,598,573 31		212,163 18
Vegetables—Potatoes.....	47,071 17	58,144 45		11,073 28
Woodenware.....	115,356 24	160,848 13		45,491 89
Wood Fuel.....	2,992 00	3,470 72		478 72
Wool Fabrics and Tops.....	1,028,109 19	1,116,830 46		88,721 27
War Risk Insurance.....		24,075 96		24,075 96
Purchases for Special Users—				
Corned Beef.....	1,648,731 36	1,648,731 36		
Citrus Juices.....	1,778,625 41	1,778,625 41		
Fruits, Dried.....	817,969 81	817,969 81		
Alfalfa Seed.....	111,273 69	111,273 69		
Artificial Silk Yarns, Viscose.....	36,268 36	36,268 36		
	<u>\$80,511,706 04</u>	<u>\$91,037,930 14</u>	<u>\$ 35,676 90</u>	<u>\$10,561,901 00</u>
NET LOSS ON COMMODITY TRADING.....				<u>\$10,526,224 10</u>

SCHEDULE "F"

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Concluded

Administrative Expenses for the Year Ended March 31, 1944

General—	
Salaries.....	501,555 38
Printing and Stationery.....	22,035 76
Office Supplies and Expenses.....	12,953 27
Postage.....	6,998 36
Telephone and Telegrams.....	8,831 52
Travelling and Living Expenses.....	41,940 89
Automobile Expenses.....	566 06
Premium on Fidelity Bond.....	1,204 73
Insurance—Unemployment.....	9,269 62
Rentals—Offices.....	60,905 55
Office Services—Light, Water, etc.....	9,269 62
Bank Collection Charges—General.....	21,094 19
Bank Collection Charges—Milk Subsidy.....	56,528 58
Milk Board Expenses—Milk Subsidy.....	13,307 85
Legal Expense.....	5,036 95
Audit Fees.....	4,400 00
	<u>768,766 47</u>
Office Equipment.....	9,549 69
Office Furniture.....	7,291 36
Automobiles.....	8,836 56
	<u>25,677 61</u>
Bulk Purchase Division.....	<u>319,421 31</u>
Total.....	<u>\$ 1,113,865 39</u>

WARTIME FOOD CORPORATION LTD.

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	54,607 04	Accounts Payable.....	22,712 23
Claims Receivable.....	60 80	Dominion of Canada—	
		Advances received during year ended March 31,	
		1944.....	100,000 00
		Deduct: Net loss for year, per Income and	
		Expenditure Statement.....	68,119 39
			<hr/>
		Share Capital—	31,880 61
		Authorized: 1,000 shares of no par value.	
		Issued: 75 shares, fully paid.....	75 00
	<hr/>		<hr/>
	\$ 54,667 84		\$ 54,667 84

Approved on behalf of the Board.

R. T. MOHAN,
Director.
E. W. SMART,
Director.

I have examined the accounts of Wartime Food Corporation Ltd., for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME FOOD CORPORATION LTD.—*Concluded*

Income and Expenditure Statement for the year ended March 31, 1944

	Sales	Cost of Sales	Gross Profit or Loss	
British Columbia Potatoes.....	225,368 54	270,424 24*	45,055 70	
Maine Potatoes.....	234,941 65	231,523 15*	3,418 50	
	<u>\$ 460,310 19</u>	<u>\$ 501,947 39</u>		
Gross Loss.....				41,637 20
Add—				
Subsidies Paid—				
Imports—				
Oranges.....			1,310 50	
Domestic—				
Potatoes—transportation.....		622 62		
Other Root Vegetables—transportation.....		697 20		
			<u>1,319 82</u>	2,630 32
				<u>44,267 52</u>
Administrative Expenses—				
Salaries.....			11,363 94	
Travelling and Living Expenses.....			3,706 83	
Telephone and Telegraph.....			2,953 00	
Rent.....			1,337 23	
Printing and Stationery.....			890 05	
Office Supplies and Expenses.....			585 72	
Bank Charges.....			463 49	
Miscellaneous.....			174 72	
			<u>21,474 98</u>	
Office Equipment.....			2,376 89	23,851 87
Net Loss for Year.....				<u>\$ 68,119 39</u>

*Includes transportation charges.

WARTIME SALVAGE LTD.

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash at Bank.....	140,632 02	Accounts Payable.....	307,380 90
Accounts Receivable.....	208,570 43	Accrued Liabilities.....	20,316 65
Less—Reserve for Doubtful Account.....	7,966 74		
Inventories of Raw Sugar Bags, at cost, as certified by the Management.....	290,603 69	Balance of Advances (Department of Finance)—charging Deficit of \$439,874.23 as at March 31, 1943.....	560,125 77
Recoverable Warehousing Charges.....	209,989 00	Deduct—Refund made during year ended March 31, 1944.....	250,000 00
	7,671 80		310,125 77
		Add—Net Profit for year, per Income and Expenditure Statement (Schedule "A").....	10,993 19
			321,118 96
		Share Capital—Authorized: 1,000 shares of no par value Issued: 80 shares, fully paid.....	80 00
	\$ 648,896 51		\$ 648,896 51

(DEPARTMENT OF MUNITIONS AND SUPPLY TRUST ACCOUNT)

Cash on Hand and at Bank.....	245,390 67	Accounts Payable.....	55,823 19
Accounts Receivable.....	3,888 26	Accrued Liabilities.....	8,742 06
Claims Receivable.....	6,347 02	Dealer's Holdbacks, re preparation of Scrap Iron and Steel.....	619 12
Travelling Advances.....	576 03		
Inventories of Scrap Iron and Steel in hands of the Company's Agents, per perpetual inventory records, at cost (exclusive of freight and dismantling charges) as certified by the Management.....	142,899 98	Balance of Advances, April 1, 1943 (after charging Deficit of \$42,503.87 as at March 31, 1943).....	207,496 13
Less Reserve for possible inventory losses re tonnage differentials (based on a percentage of purchases).....	61,242 00	Add—Further advances received during year ended March 31, 1944.....	750,000 00
			957,496 13
		Deduct—Net Loss for year, per Income and Expenditure Statement (Schedule "B").....	684,820 54
	81,657 98		272,675 59
	\$ 337,859 96		\$ 337,859 96

Approved on behalf of the Board.

W. A. BARK, *Director.*R. GEDDES, *Director.*

I have examined the accounts of Wartime Salvage Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Auditor General.

WARTIME SALVAGE LIMITED—*Continued*

Income and Expenditure Statement for the year ended March 31, 1944

	Sales	Cost of Sales	Gross Profit	
Waste Paper.....	4,084,034 90	4,061,470 53	22,564 37	
Raw Sugar Bags.....	215,334 38	210,760 00	4,574 38	
Collapsible Tubes.....	28,038 49	1,728 32	26,310 17	
Coal Bags.....	17,897 00	17,897 00		
	<u>\$4,345,304 77</u>	<u>\$4,291,855 85</u>		
GROSS PROFIT.....				53,448 92
<i>Less—</i>				
Warehousing Expenses (Raw Sugar Bags).....			3,558 19	
Payments <i>re</i> deterioration, etc., in respect of fats and bones.....			5,654 79	
Administrative Expenses—				
Salaries.....		24,427 44		
Rent.....		5,162 74		
Travelling.....		2,711 55		
Office Supplies and Expenses.....		1,627 29		
Telephone and Telegraph.....		1,288 64		
Audit Fees.....		975 00		
Unemployment Insurance.....		101 02		
		<u>36,293 68</u>		
Office Equipment.....		24 24		
			<u>36,317 92</u>	
				45,530 90
NET OPERATING PROFIT.....				<u>7,918 02</u>
<i>Add—</i> Miscellaneous Credits.....				3,075 17
NET PROFIT FOR YEAR.....				<u>\$ 10,993 19</u>

WARTIME SALVAGE LIMITED—*Concluded*

(Department of Munitions and Supply Trust Account)

Income and Expenditure Statement for the Year Ended March 31, 1944

	Sales	Cost of Sales	Gross Loss	
Scrap Iron and Steel.....	666,556 44	900,153 06	233,596 62	
Pig Iron (Imported).....	192,443 60	219,089 54	26,645 94	
Non-Ferrous Metals.....	160,655 18	203,148 60	42,493 42	
	<u>\$ 1,019,655 22</u>	<u>\$ 1,322,391 20</u>		
Gross Loss.....				302,735 98
Add—				
Subsidies (Scrap Iron and Steel).....			261,729 25	
Commissions and Expenses of warehousing agent (Non-Ferrous Metals)....			15,015 19	
Administrative Expenses—				
Salaries.....	35,338 60			
Rent.....	3,942 39			
Travelling.....	15,928 98			
Office Supplies and Expenses.....	11,502 15			
Telephone and Telegraph.....	5,102 12			
Audit Fees.....	150 00			
Unemployment Insurance.....	186 16			
	<u>72,150 40</u>			
Office Equipment.....	69 72			
			<u>72,220 12</u>	
				<u>348,964 56</u>
NET OPERATING LOSS.....				651,700 54
Add—Provision for possible inventory losses <i>re</i> tonnage differentials (Scrap Iron and Steel).....				33,120 00
NET LOSS FOR YEAR.....				<u>\$ 684,820 54</u>

Appendix No. 7
FEDERAL DISTRICT COMMISSION

Ottawa, July 7, 1944.

The Chairman,
Federal District Commission,
Ottawa.
Dear Sir,

The receipts and disbursements of the Federal District Commission for the year ended March 31, 1944, have been audited pursuant to the provisions of section 18 of the Federal District Commission Act, c. 55, 1927, and I submit herewith the following statements:

Receipts and Disbursements of the Federal District Commission for the year ended March 31, 1944.	Schedule "A"
Investments in Securities and Cash Balances of the Federal District Commission as at March 31, 1944.	Schedule "B"
Comparison of estimates approved by the Governor in Council with actual expenditure during the year ended March 31, 1944.	Schedule "C".

I have received all the information and explanations I have required and in my opinion the statement in Schedule "A" annexed hereto is properly drawn up so as to exhibit a true and correct view of the receipts and disbursements of the Commission for the fiscal year ended March 31, 1944.

Yours faithfully,

WATSON SELLAR,
Auditor General.

FEDERAL DISTRICT COMMISSION—Continued

[illegible]

Refunds of balances of 1942-43 advances—
National Defence—Navy 833 27
R.C.M.P. 101 55

934 82

69,504 84

358,646 73

Balance, March 31, 1944, as per Schedule
"B"—

146,841 09

Statutory Grant.....
Government Grounds—to be refunded
to Receiver General.....

4,547 27

Miscellaneous Accountable Advances—

695 14

435 55

3,400 70

262 47

4,793 86

136,132 22

\$ 514,828 95

\$ 514,828 95

Certified Correct.

H. R. CRAM,

Secretary, Federal District Commission.

FEDERAL DISTRICT COMMISSION—Continued

Statement of Investments in Securities and Cash Balances as at March 31, 1944

CASH—

At Bank of Montreal, Ottawa			
Savings Account.....		87,721	97
General Account.....	13,998	50	
Plus: Outstanding Deposit.....	31	10	
		14,029	60
Less: Outstanding Cheques.....	16,569	35	
		-2,539	75
			85,182 22

INVESTMENTS—

1½% Dominion of Canada bonds due Nov. 1, 1946.....	65,000	00	
1½% Dominion of Canada bonds due May 1, 1947.....	6,000	00	
			71,000 00
			<u>\$ 156,182 22</u>

SCHEDULE "C"

FEDERAL DISTRICT COMMISSION—Concluded

Comparison of Estimates Approved by the Governor in Council With Actual Expenditures During the Year Ended March 31, 1944

	Estimates	Expenditures	Unexpended
STATUTORY GRANT			
Administration—			
Staff Salaries.....	18,600 00	18,561 41	38 59
Maintenance of Parkway System—			
Nursery operations and idle greenhouse expense.....	11,550 00	4,017 35	7,532 65
Machinery, gasoline, repairs, etc.....	10,000 00	9,049 61	950 39
Contingencies, taxes, legal fees, electricity, fuel, etc.....	11,000 00	10,985 87	14 13
Mosquito control.....	3,200 00	3,200 00	
Dow's Lake boathouse maintenance.....	4,500 00	3,517 14	982 86
Third annual instalment of purchase of pt. lots 27 and 28, Range 12, Tp. Hull, from A. H. Bertschinger.....	1,150 00	1,150 00	
Other maintenance of Parkway System.....	139,100 00	101,662 65	37,437 35
Annual premium—War Risk Insurance.....	900 00	900 00	
	<u>200,000 00</u>	<u>153,044 03</u>	<u>46,955 97</u>
GOVERNMENT GROUNDS			
Ordinary improvements and maintenance of grounds of Government buildings and services thereto.....	108,000 00	106,395 32	1,604 68
Contingencies and supplies.....	7,500 00	5,132 27	2,367 73
Machinery and repairs.....	1,000 00	876 96	123 04
Maintenance of Gatineau Park.....	17,000 00	16,548 18	451 82
	<u>133,500 00</u>	<u>128,952 73</u>	<u>4,547 27</u>
	<u>\$ 333,500 00</u>	<u>\$ 281,996 76</u>	<u>\$ 51,503 24</u>

Appendix No. 8

NATIONAL BATTLEFIELDS COMMISSION

Ottawa, September 18, 1944.

Honourable J. L. Ilsley,
Minister of Finance,
Ottawa.

Dear Sir:

The receipts and disbursements of the National Battlefields Commission for the fiscal year ended March 31, 1944, have been audited pursuant to the provisions of section 14 of the National Battlefields at Quebec Act, c. 57, 1908, and I submit herewith the following statements:

Receipts and Disbursements of the National Battlefields Commission for the fiscal year ended March 31, 1944.....	Schedule "A"
Investments in Securities and Cash Balances of the National Battlefields Commission as at March 31, 1944.....	Schedule "B"
Statement of Assets and Liabilities of the National Battlefields Commission as at March 31, 1944.....	Schedule "C"
Statement of Revenue and Expenditure of the National Battlefields Commission for the fiscal year ended March 31, 1944.....	Schedule "D".

I have received all the information and explanations I have required, and in my opinion, the statement in Schedule "A" annexed hereto is properly drawn up so as to exhibit a true and correct view of the receipts and disbursements of the Commission for the fiscal year ended March 31, 1944.

In my previous report, it was recommended that as soon as practicable, the present system and records of the Commission be revised to facilitate the production of accurate and comprehensive statements of the operations and affairs of the Commission. The statements of assets and liabilities and of revenues and expenditures contained in Schedules "C" and "D" annexed hereto have been submitted by the National Battlefields Commission. An unqualified audit certificate cannot be given with respect thereto, as the statement of assets and liabilities as submitted includes no reference to the capital cost of the roads and driveways of the Commission, and as no provision has been made for the establishment of appropriate depreciation reserves in respect of the property and improvements of the Commission. Suitable remedial action to adjust the accounting records with respect thereto should be initiated without delay.

Yours faithfully,

WATSON SELLAR
Auditor General.

Receipts and Disbursements for the Year ended March 31, 1944

RECEIPTS		DISBURSEMENTS	
Balance, April 1, 1943—			
Maintenance.....	4,436 46	Maintenance Account—	
Administration.....	665 55	Wages.....	34,270 45
Land.....	5,301 32	Salaries.....	2,500 00
Quebec Tercentenary.....	42 71	Constables.....	2,539 04
	<hr/>	Chief of Police.....	1,500 00
	10,446 04	Guardians.....	745 00
Maintenance Account		Uniforms for constables.....	176 00
Dominion Government, part of Statutory Grant.....	66,500 00	Electric Lighting.....	3,617 04
Rental of Equipment.....	250 00	Gasoline.....	1,476 85
Sundry Sales and Services.....	639 28	Coal and Firewood.....	944 42
Damages to Commission property recovered.....	194 77	Seeds, Plants, Fertilizers.....	924 17
Refunds of previous years' expenditure.....	62 66	Machines, Parts, Repairs.....	853 21
	<hr/>	Lawn Mower Parts.....	165 94
Administration Account—		Motor Oil Grease.....	190 44
Dominion Government, part of Statutory Grant.....	8,500 00	Tires and Tubes.....	243 18
Miscellaneous receipts.....	5 00	Batteries.....	53 50
	<hr/>	Tools.....	56 83
	8,505 00	Licences.....	10 00
Land Account—		Insurance.....	1,596 73
Interest on Bank Balance.....	50 59	Snow Removal.....	1,174 87
Part Payment of Loan re Office Building.....	2,250 00	Hardware and Paint.....	540 77
	<hr/>	Lumber.....	551 18
	2,300 59	Disinfectant, Paper Towels, etc.....	169 89
	Nil	Stone, Sand, Cement, Lime.....	53 22
Quebec Tercentenary		Pipe and Fittings.....	23 55
	<hr/>	Glass.....	21 84
	78,452 30	Binder Twine.....	48 93
		Welding and Electric Fittings.....	150 08
		Remedies.....	1 31
		Telephones.....	196 81
		Printing and Stationery.....	107 06
		Globes.....	1,354 16
		Plumbing.....	98 50
		Wolfe's Well.....	223 70
		New Furnace.....	1,364 10
		Building, St. Foy Park (Shelter).....	138 95
		Wooden Fences and Painting.....	126 18
		Sodding, Earth.....	694 88
		Repairs and Alterations to Warehouse.....	556 06
		Miscellaneous.....	372 96
		Cost of Living Bonus.....	4,787 00
		Part Payment of Loan re Office Building.....	2,250 00

Administration Account—		
Salaries.....	7,250 00	
Telephone and Lighting.....	94 63	
Printing and Stationery.....	34 05	
Upkeep of Offices.....	354 54	
Fuel.....	160 80	
Water Taxes.....	127 00	
Travelling Expenses.....	28 04	
Legal Costs.....	45 00	
Miscellaneous.....	61 00	
Land Account.....	8,155 06	
Quebec Tercenary.....	Nil	75,023 89
Balance, March 31, 1944, as per Schedule "B"—		
Maintenance Account.....	5,214 34	
Administration Account.....	1,015 49	
Land Account.....	7,601 91	
Quebec Tercenary Account.....	42 71	13,874 45
	<u>\$ 88,898 34</u>	<u>\$ 88,898 34</u>

Certified Correct.

LUCIEN PACAUD,
Secretary, National Battlefields Commission.

SCHEDULE "B"

NATIONAL BATTLEFIELDS COMMISSION—*Continued*

Statement of Investments in Securities and Cash Balances as at March 31, 1944

CASH—

At Bank of Montreal, Quebec—

Maintenance Account.....	5,214 34
Administration Account.....	1,015 49
Land Account.....	2,601 91
Quebec Tercentenary Account.....	42 71
Payroll Account.....	127 54
Less Outstanding Cheques.....	127 54

Nil

8,874 45

INVESTMENTS—

3% Dominion of Canada bonds due January 1, 1959.....	5,000 00
--	----------

\$ 13,874 45NATIONAL BATTLEFIELDS COMMISSION—*Continued*

Assets and Liabilities as at March 31, 1944

SCHEDULE "C"

ASSETS

Current Assets—	
Cash in Bank.....	8,874 45
Materials and Supplies.....	6,309 84
Greenhouse and Nursery Stock.....	2,112 83

Investments in Securities.....	5,000 00
--------------------------------	----------

Property—

Land, at cost.....	511,665 43
Buildings.....	52,609 24
Park Equipment.....	56,437 44
Machinery, Tools, etc.....	13,513 47
Automotive Equipment.....	8,334 92
Office Furniture and Fixtures.....	2,546 71

Deferred Charges—

Unexpired Insurance.....	646 09
--------------------------	--------

\$ 668,050 42

LIABILITIES

Current Liabilities—	
Accounts Payable.....	191 27

Proprietary Account—

Balance, April 1, 1943.....	664,430 74
Excess of Revenue over Expenditure as per state- ment attached.....	3,428 41

Balance, March 31, 1944.....	667,859 15
------------------------------	------------

\$ 668,050 42

Certified Correct.

LUCIEN PACAUD

Secretary

National Battlefields Commission

SCHEDULE "D"

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*
 Revenues and Expenditures for the Fiscal Year 1943-44

REVENUES

Statutory Grant, Dominion Government.....	75,000 00	
Interest on Bank Balance.....	50 59	
Sundry Revenue.....	3,401 71	
		<u>78,452 30</u>

EXPENDITURES

Administration—		
Salaries.....	7,250 00	
Office Supplies.....	34 05	
Office Expenses.....	609 97	
Taxes.....	127 00	
Legal and professional services.....	45 00	
Contingencies.....	89 04	
		<u>8,155 06</u>
Maintenance—		
Salaries and wages.....	46,341 49	
Machinery, repairs and supplies.....	6,785 11	
Automotive Equipment, repairs and supplies.....	2,130 38	
Greenhouse and Nursery operations.....	1,619 05	
		<u>56,876 03</u>
Miscellaneous—		
Electric Lighting of Park.....	3,617 04	
Park Equipment (Globes).....	1,354 16	
Insurance.....	1,248 36	
Workmen's Compensation.....	348 37	
Snow Removal.....	1,174 87	
Part-payment loan Office Building.....	2,250 00	
		<u>9,992 80</u>
		<u>75,023 89</u>
Excess of Revenue over Expenditure.....		<u><u>\$ 3,428 41</u></u>

Certified Correct.

LUCIEN PACAUD

Secretary

National Battlefields Commission

1943-44

PUBLIC ACCOUNTS

PART II

D

DEPARTMENT OF FISHERIES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	1,696,035 00
Special	48,116 90
War	234,293 37
	<u>\$1,978,445 27</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	305,420 66
	<u>\$ 305,420 66</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances:		[10] Deposit and Trust Accounts	2,039 66
To Provincial and Municipal Governments	(Cr.) 2,571 42	[12] Deferred Credits	(Dr.) 19 00
To United Kingdom and Other Governments	(Cr.) 69,826 80	[13] Sundry Suspense Accounts	629 63
	<u>(Cr.)\$ 72,398 22</u>		<u>\$ 2,650 29</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page D—17.

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1912-43
A Privileges, Licences and Permits	47,462 20	40,784 31
B Proceeds from sales	223,154 77	219,574 30
C Services and Service Fees	12,516 86	15,078 82
D Premium, Discount and Exchange	1 77	
E Refunds of Expenditure	1,661 67	534 47
F Miscellaneous	20,623 39	27,277 74
Total Ordinary	305,420 66	303,249 64
Special Receipts—		
G Miscellaneous War Revenues		16,663 31
Grand Total	<u>\$ 305,420 66</u>	<u>\$ 319,912 95</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Fishing Licences	42,690 00	
Modus Vivendi Licences	259 00	
Oyster Leases	2,924 87	
Trawler Licences	1,583 33	
Rentals	5 00	
	<u>47,462 20</u>	

Fishing licences, ranging from 25 cents for lobster fishing to \$75 for lobster pound licences, were issued in various provinces under the authority of the Fisheries Act, c. 73, R.S., the proceeds of which by provinces or districts were: Nova Scotia, \$4,767.75; Prince Edward Island, \$896.75; New Brunswick, \$9,535.50; British Columbia, \$26,959; Yukon Territory, \$505; Hudson Bay District, \$1. A fishing lease was issued to the Dark Harbour Co., Ltd., covering fishing privileges in the area of Dark Harbour, N.B., at a yearly rental of \$25.

"Modus Vivendi" licences were issued to United States fishing vessels at a charge of \$1 per licence as follows: East Coast, \$14; and West Coast, \$245.

Oyster leases were issued in the provinces of Prince Edward Island and Nova Scotia, the proceeds therefrom being respectively, \$2,428.88 and \$495.99.

Trawler licences at a fee of \$500 each were issued to the following: Maritime National Fish Ltd., Halifax, \$1,500; Sea Nymph Fisheries Ltd., Halifax, \$83.33 (February and March, 1944 only).

B Proceeds from Sales:

Sales of sealskins	219,260 71
Sales of fish	474 30
Sales of oysters	2,562 22
Sundry sales	857 54

223,154 77

Under the terms of the Pelagic Sealing Treaty of 1911, ratified by the Pelagic Sealing (Convention) Act, c. 39, 1938, Canada was to receive from the United States 15 per cent of the total number of sealskins taken annually upon the Pribilof Islands; from Japan 10 per cent of the total number of sealskins taken upon Robben Island; and from Russia 15 per cent of the total number of sealskins taken upon the Commander Islands.

Canada has received, during the fiscal year 1943-44, proceeds from sales of skins as follows: U.S.A. Pribilof Islands rookeries, 3,068 skins taken in kind by Canada and marketed in Montreal, \$122,038.29; Canada's share of proceeds from sales by U.S. Government of 60,045 skins sold in St. Louis, U.S.A., \$97,222.42.

The cost of dressing and dyeing, including freight, customs and excise duties, warehouse expenses, etc., amounting to \$38,986.25, was charged to Vote 80.

No statement of take or of proceeds from sales, if any, has been received from Russia for many years or from Japan since the outbreak of war.

The amount of \$2,562.22 represents sales from the Department's experimental areas in Prince Edward Island of: (a) marketable oysters; and (b) small oysters for stocking areas in outlying districts.

C Services and Service Fees:

Canned Salmon Inspection Fees	6,295 57
Canned Herring Inspection Fees	6,213 29
Canned Lobster Inspection Fees	5 00
Miscellaneous Services	3 00

12,516 86

Inspection fees were collected at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof, covering certificates for all salmon and herring packed in British Columbia. Fees for the inspection of lobster packed in the Maritime Provinces were charged at the rate of 10 cents per case of ninety-six one-half pound cans or the equivalent thereof.

D Premium, Discount and Exchange.....

1 77

E Refunds of Expenditure:

Refunds of previous years' expenditure	1,661 67
Includes fishing bounty cheques returned, \$283.50; sundries, \$1,378.17.	

F Miscellaneous

Fines and Forfeitures	20,618 14
Sundries	5 25

20,623 39

Fines imposed and sales of confiscations under the following Acts: Fisheries Act: Nova Scotia, \$445.50; Prince Edward Island, \$545.60; New Brunswick, \$1,419.65; British Columbia, \$9,388.03; Northern Pacific Halibut Fishery (Convention) Act: British Columbia, \$8,819.36.

Total Ordinary

\$ 305,420 66

Certified correct.

D. B. FINN,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

	Comparative Summary			
	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriations Acts.....	1,770,850 00	1,571,781 10	1,757,871 00	1,564,290 36
Continuing Statutory Provisions.....	172,370 80	172,370 80	172,530 60	172,530 60
	1,943,220 80	1,744,151 90	1,930,401 60	1,736,820 96
Allotted from the War Appropriation.....	378,306 30	234,293 37	265,370 29	176,579 14
Total	\$2,321,527 10	\$1,978,445 27	\$2,195,771 89	\$1,913,400 10

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
D-5	Stat.	Salary of Minister, Salaries Act, c.182, R.S. as amended by c.40, 1930.....	10,000 00	10,000 00	
D-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c.61, 1931.....	2,000 00	2,000 00	
D-5	70	Departmental Administration.....	146,200 00	136,192 94	10,007 06
D-5	71	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	845,400 00	796,944 38	48,455 62
D-7	72	Building Fishways and Clearing Rivers.....	7,000 00	939,54	6,060 46
D-7	73	Development of the Deep Sea Fisheries and the Demand for Fish.....	40,000 00	29,426 29	10,573 71
D-8	74	Fish Culture.....	193,800 00	170,633 67	23,166 33
D-9	75	Oyster Culture.....	26,950 00	20,981 65	5,968 35
D-9	76	Fisheries Research Board of Canada.....	238,000 00	225,473 61	12,526 39
D-10	77)	*To provide for Canadian share of expenses of the International Fisheries Commission—Halibut etc.....	27,100 00	19,606 49	7,493 51
D-10	78)	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission, etc.....	42,000 00	41,742 36	257 64
D-11	79	Grant to United Maritime Fishermen's Association.....	3,000 00	3,000 00	
D-11	80	To provide for transportation dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins receivable by Canada under international arrangement and which formerly accrued to Canada pursuant to Pelagic Sealing Treaty, 1911, now expired.....	50,000 00	38,986 25	11,013 75
D-11	81	To provide for payment of a bounty for the destruction of Harbour Seals.....	15,000 00	6,245 00	8,755 00
D-12	82	To provide for Canadian share of expenses of a Board of Enquiry for the Great Lakes Fisheries appointed under an agreement by an exchange of notes on February 28, 1940, between Canada and the United States.....	900 00	590 16	309 84
D-12	465	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon, etc.....	10,500 00	10,493 17	6 83
D-12	466	To provide for the replacement of the Gaspe Peninsula Fisheries Experimental Station...	45,000 00	20,778* 04	24,221 96
D-12	467	To enable, subject to the approval of the Governor in Council, the providing of assistance for the construction of a plant for the transforming of small scale laboratory tests into commercial scale operations for the producing of a pure fishery salt from impure Malagash salt deposits.....	30,000 00	1,630 65	28,369 35
D-13	Stat.	Fishing Bounty—Deep Sea Fisheries Act, c. 74, R.S.....	159,400 80	159,400 80	
SUPERANNUATION AND RETIREMENT BENEFITS					
D-13	Stat.	Gratuities to families of deceased employees, Civil Service Act, c.22, R.S.....	970 00	970 00	
Total Ordinary.....			1,893,220 80	1,696,035 00	197,185 80

DEPARTMENT OF FISHERIES

D-5

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Lapsed</u>
SPECIAL					
D-14	83	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	50,000 00	48,116 90	1,883 10
		Total Special.....	50,000 00	48,116 90	1,883 10
		Total War (Details on page D-14)....	378,306 30	234,293 37	144,012 93
		Grand Total.....	\$ 2,321,527 10	\$ 1,978 445 27	\$ 343,081 83

*Complete title is shown in following details.

Salary of Minister, Hon. E. Bertrand, Salaries Act, c. 182, R.S., as amended by c. 40, 1930	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$ 2,000 00

Vote 70 Departmental Administration

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Salaries	117,560 00	114,560 00	108,870 64
B Cost of Living Bonus and Other Pay-list Items.....	9,362 00	9,362 00	8,740 28
C Printing and Stationery.....	4,000 00	4,000 00	2,343 64
D Travelling Expenses	7,700 00	10,700 00	8,665 10
E Sundries	7,578 00	7,578 00	7,573 28
	\$ 146,200 00	\$ 146,200 00	\$ 136,192 94

As of March 31, 1944, there were 60 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): D. B. Finn, Deputy Minister, \$8,000; S. Bates, \$6,000; M. A. Belisle, \$3,600; C. Bruce, \$4,140; M. M. Cummings, \$2,400; H. P. Evans, \$2,400; G. M. Graham, \$2,400 (Oct. 22); J. J. Lamb, \$3,240; H. A. Lynch, \$3,300; W. C. MacKenzie, \$2,400; G. McCann, \$2,400; H. F. S. Paisley, \$3,780; F. J. Petry, \$3,420; D. H. Sutherland, \$4,500; A. J. Whitmore, \$3,660.

D Travelling expenses in excess of \$300 were paid to: Hon. E. Bertrand, Minister, \$2,141.50; D. B. Finn, Deputy Minister, \$2,149.28; S. Bates, \$849.73; H. A. Lynch, \$1,081.30; W. C. MacKenzie, \$401.20; A. J. Whitmore, \$1,307.27.

E The expenditure for postage, telegrams and telephones amounted to \$6,859.79.

Vote 71 Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Salaries and Wages.....	501,166 00	480,366 00	474,006 55
B Cost of Living Bonus and Other Pay-list Items.....	80,399 00	80,399 00	66,561 58
C Allowances (Board)	4,500 00	4,500 00	3,739 47
D Printing and Stationery.....	12,000 00	12,000 00	7,897 80
E Travelling Expenses	118,612 00	118,612 00	103,028 12
F Supplies, etc., Patrol and Protection Boats.....	84,017 00	102,017 00	101,749 05
G Repairs to Patrol and Protection Boats.....	13,387 00	13,387 00	8,670 39
H Miscellaneous	31,319 00	34,119 00	31,291 42
	\$ 845,400 00	\$ 845,400 00	\$ 796,944 38

As of March 31, 1944, there were 170 salaried employees paid from this account. The following, receiving salaries at an annual rate of \$1,800 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets), together with the actual amounts paid to guardians, are shown by provinces and districts. The travelling expenses are also shown in brackets.

Eastern Division, Fishery Officers and Guardians:—

Nova Scotia:

Headquarters, Halifax: A. L. Barry, Chief Supervisor, \$3,720 (\$1,622.31); R. Gray, \$2,760 (June 19); E. A. Horne, \$2,160 (\$151.25); R. G. McKay, \$2,760 (\$1,090.98); K. Sollows, \$1,800 (\$1,955.19).

Sydney and District: W. McAulay, district supervisor, \$2,640 (\$871.21); inspectors: J. H. Kitchen, \$1,800 (\$998.83); A. J. Murphy, \$1,800 (\$752.35); J. M. O'Toole, \$1,800 (\$965.29); R. F. Sampson, \$1,800 (\$802.73); P. W. Smith, \$1,800 (\$1,030.90); A. K. Wilkie, \$1,800 (\$704.33); under \$1,800: 1 inspector (\$789.55); gasoline, oil, \$81.90; guardians, \$11,203.65 (\$684.69).

Pictou and District: E. D. Fraser, district supervisor, \$2,760 (\$1,180.38); inspectors: G. M. Adamson, \$1,800 (\$520.94); E. M. Arnold, \$1,800 (\$725.45); E. G. Beaver, \$1,800 (\$624.82); A. P. Fitzgerald, \$1,800 (\$858.68); W. G. Harris, \$1,800 (\$595.30); J. P. Henneberry, \$1,800 (\$823.17); S. J. Homans, \$1,800 (\$1,283.60); M. M. Manson, \$1,800 (\$647.60); A. McDonald, \$1,800 (\$6.54); D. M. Pettis, \$1,800 (\$862.80); F. Swaine, \$1,800 (\$715); under \$1,800: 5 inspectors (\$2,472.25); guardians, \$9,848.08 (\$1,923.88).

Digby and District: F. Watson, district supervisor, \$2,160 (\$1,756.39); inspectors: J. P. Buchanan, \$1,800 (\$874.86); P. E. Filleul, \$1,800 (\$893.57); A. W. Fralick, \$1,800 (\$1,236.41); S. M. K. Hennigar, \$1,800 (\$827.02); B. Hunter, \$1,800 (\$1,103.52); A. S. Kenney, \$1,800 (\$758.15); H. G. Locke, \$1,800 (\$645.13); W. J. Naas, \$1,800 (\$571.33); H. H. Pothier, \$1,800 (\$538.22); J. H. Thibault, \$1,800 (\$772.93); under \$1,800: 2 inspectors (\$1,388.65); gasoline, oil, \$142.35; guardians, \$12,828.88 (\$1,507.89).

Prince Edward Island:

Charlottetown and District: J. J. Larabee, district supervisor, \$2,760 (\$866.09); inspectors: L. C. Johnston, \$1,800 (\$757.60); P. C. Martin, \$1,800 (\$794.50); P. A. McLellan, \$1,800 (\$804.85); J. C. Shaw, \$1,800 (\$1,131.05); under \$1,800: 3 inspectors (\$2,373.71) gasoline, oil, \$381.60; guardians, \$6,450.99 (\$1,860.94).

Magdalen Islands: inspectors: W. S. Arsenaux, \$1,800 (Oct. 1); C. Clark, \$1,800 (July 22).

New Brunswick:

Wolfepool and District: F. E. Justason, district supervisor, \$2,520 (\$1,233.19); inspectors: B. Barnes, \$1,800 (\$788.20) S. K. Ingalls, \$1,800 (\$624.35); O. A. Rigby, \$1,800 (\$873.91); D. L. Thompson, \$1,800 (\$795.90); under \$1,800: 3 inspectors (\$994.22); gasoline, oil, \$175.52; guardians, \$2,258.25 (\$521.84).

Newcastle and District: T. C. Collette, district supervisor, \$2,520 (\$781.96); inspectors: T. Bell, \$1,800 (\$810.05); F. J. Breaux, \$1,800 (\$970.90); L. J. Doucet, \$1,800 (\$861.86); C. Guignard, \$1,800 (\$1,181.07); L. J. Landry, \$1,800 (\$1,001.94); R. G. Long, \$1,800 (\$707.50); J. J. Losier, \$1,800 (\$723.35); A. A. Robichaud, \$1,800 (\$947.51); A. Turbide, \$1,800 (\$993.65); under \$1,800: 2 inspectors (\$2,281.25); gasoline, oil, \$911.73; guardians, \$14,323.79 (\$2,563.04).

Fredericton and District: L. H. Parks, district supervisor, \$2,760 (\$857.23); under \$1,800: 5 inspectors (\$3,527.08); gasoline, oil, \$81.41; guardians, \$14,333.51 (\$175.36).

Canned Fish Inspection Laboratory, East Coast:

A. Hollett, \$2,100; R. E. S. Homans, \$2,100 (\$423.18).

Western Division, Fishery Officers and Guardians:—

British Columbia:

Headquarters, Vancouver: J. A. Motherwell, division supervisor, \$4,020 (\$1,052.51); W. M. Chapman, \$2,700 (\$87.20); L. G. Swann, \$2,400; T. Taylor, \$2,400 (\$57.90).

New Westminster and District: R. W. MacLeod, district supervisor, \$2,760 (\$412.25); inspectors: D. Lockwood, \$1,800 (\$1,053.40); G. L. Stock, \$1,800 (\$72.80); under \$1,800: 5 inspectors (\$3,977.73); gasoline, oil, \$65.79; guardians, \$3,617.59 (\$3,406.58).

Prince Rupert and District: J. Boyd, district supervisor, \$2,760 (\$425.60); inspectors: R. C. Edwards, \$1,800 (\$330.18); C. Lord, \$1,800 (\$199.57); A. McIver, \$1,800 (\$260.20); G. E. Moore, \$1,800 (\$184.60); E. S. Richardson, \$1,800 (Sept. 23) (\$46.19); W. Strachan, \$1,800 (\$411.40); I. Urseth, \$1,800 (\$262.70); F. Warne, collector of revenue, \$2,040 (\$318.70); under \$1,800: 1 inspector (\$1,164.73); gasoline, oil, \$7.25; guardians, \$9,260.34 (\$2,063.98).

Nanaimo and District: J. F. Tait, district supervisor, \$2,760 (\$1,055.89); inspectors: S. Boond, \$1,800 (\$266.95); D. S. Cameron, \$1,800 (\$243.95); H. G. Dane, \$1,800 (\$448.40); A. MacDonald, \$1,800 (\$948.84); H. Mahoney, \$1,800 (July 16) (\$66); A. N. McKinnon, \$1,800 (\$848.02); A. Park, \$1,800 (\$983.20); J. C. Scott, \$1,800 (\$706.72); A. J. Touchings, \$1,800 (\$477.90); under \$1,800: 1 inspector (\$562); gasoline, oil, \$1,109.35; guardians, \$7,462.78 (\$3,553.20).

Canned Fish Inspection Laboratory, West Coast: F. Charnley, \$3,600.

The wages of officers and crews of the Fisheries Patrol Service and the Fisheries Protection Service were charged to the allotment for salaries and wages, and include the following employees receiving salaries at an annual rate of \$1,800 or over, exclusive of cost of living bonus, on March 31, 1944: D. A. Archibald, \$1,920; T. A. Brown, \$1,920; John Cowie, \$1,920; R. B. Fenwick, \$1,980; J. S. Geldert, \$1,920; A. S. Hynes, \$1,920;

J. S. Menchions, \$1,920; R. C. Mercer, \$1,920; A. E. Moore, \$1,920; L. Sheppard, \$2,280; David Taylor, \$1,860; J. Williams, \$1,920; A. F. Yates, \$1,980.

A summary of the expenditures under this vote follows:—

Eastern Division:

Fishery Officers and Guardians: Nova Scotia, \$186,703.81; Prince Edward Island, \$35,862.08;	
New Brunswick, \$122,730.59; Quebec, \$2,210.10; general account, \$1,727.24.....	349,233 82
Administration of Canned Fish Regulations, East Coast.....	4,660 03
Fishery Patrol Service: boats with operating expenses over \$2,000: <i>Andrew Halkett</i> , \$9,255.93;	
<i>Capelin</i> , \$6,690.07; <i>Capitol</i> , \$3,048.38; <i>Gannett Rock No. 2</i> , \$4,611.05; <i>Gilbert</i> , \$5,755.06; <i>Glade</i> ,	
\$2,111.28; <i>Gulf Racer</i> , \$3,681.58; <i>Gulf Raider</i> , \$4,001.18; <i>Gulf Runner</i> , \$3,689.95; <i>Gulf Scout</i> ,	
\$3,490.95; new boat to replace <i>Thresher</i> , \$11,452.57; <i>Thresher</i> , \$7,626.76; boats under \$2,000,	
(9) \$5,879.68; general account, \$120.33.....	71,414 77

Western Division:

Fishery Officers and Guardians: British Columbia, \$151,383.16; general account, \$4,451.42.....	155,834 58
Fishery Patrol Service: boats with operating expenses over \$2,000: <i>Beldis</i> , \$7,567.59; <i>Black</i>	
<i>Raven No. 2</i> , \$4,812.10; <i>Bonila Rock No. 2</i> , \$4,361.14; <i>Cloyah No. 2</i> , \$5,562.08; <i>Clupea</i> ,	
<i>\$3,264.45</i> ; <i>Egret Plume No. 2</i> , \$4,868.51; <i>Elida</i> , \$2,170.67; <i>F.D. 101</i> , \$4,823.51; <i>Ila</i> , \$4,526.59;	
<i>Iral</i> , \$2,067.66; <i>Linnea</i> , \$2,804.90; <i>Merry Sea No. 2</i> , \$5,978.64; <i>Metra</i> , \$4,725.78; <i>Onerka</i>	
<i>No. 2</i> , \$2,848.50; <i>Pursepa</i> , \$2,821.48; <i>Rivdis</i> , \$9,357.43; <i>Selene</i> , \$2,209.42; <i>Senepa</i> , \$2,111.67;	
<i>Swan Tail No. 2</i> , \$5,591.72; <i>Vanidis</i> , \$9,672.05; <i>Vedder River</i> , \$4,717.27; boats under \$2,000	
(74), \$54,589.26; Digby Island Station, \$4,378.18; New Westminster Station, \$3,702.55;	
General Account, \$298.51.....	159,831 66
Fisheries Protection Service: <i>Kitimat</i> , wages of officers and crews and operating expenses,	
\$23,927.06; new engine, \$16,000.....	39,927 06
Administration of the Canned Fish Regulations, British Columbia.....	15,926 28
General Accounts: Manitoba, \$81.55; Saskatchewan, \$13.08; Alberta, \$1.58; Yukon, \$19.97.....	116 18
	<u>\$ 796,944 38</u>

The following is a comparative statement of expenditures by activities:—

	1943-44	1942-43
East—Administration	353,893 85	348,284 21
East—Patrol Service	71,414 77	62,631 50
West—Administration	171,877 04	170,353 82
West—Patrol Service	159,831 66	161,221 45
West—Protection Service	39,927 06	21,454 73
	<u>\$ 796,944 38</u>	<u>\$ 763,945 71</u>

Vote 72 Building Fishways and Clearing Rivers

	Estimates	Allotments	Expenditures
A Wages	4,000 00	4,000 00	89 48
B Cost of Living Bonus and Other Pay-list Items.....	780 00	780 00	10 77
C Travelling Expenses	700 00	700 00	47 95
D Sundries	1,520 00	1,520 00	791 34
	<u>\$ 7,000 00</u>	<u>\$ 7,000 00</u>	<u>\$ 939 54</u>

The expenditures by Provinces were as follows: Nova Scotia, \$43.32; New Brunswick, \$689; British Columbia, \$207.22.

Vote 73 Development of the Deep Sea Fisheries and the Demand for Fish

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	14,000 00	14,000 00	11,277 33
B Cost of Living Bonus and Other Pay-list Items.....	1,298 00	1,298 00	1,174 34
C Printing and Stationery.....	5,000 00	5,000 00	3,066 19
D Travelling Expenses	8,760 00	8,760 00	7,719 15
E Subsidies	100 00	100 00	100 00
F Sundries	10,842 00	10,842 00	6,089 28
	<u>\$ 40,000 00</u>	<u>\$ 40,000 00</u>	<u>\$ 29,426 29</u>

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: E. LeBlanc, \$2,400; H. J. Freeman, \$2,400. Six instructors in fish curing, paid at the rate of \$4.50 per day, received \$6,959.46 (including bonus).

- C All purchases of printing and stationery were made through the King's Printer.
- D Travelling expenses in excess of \$300 were paid to: M. Atkins, \$1,207.82; R. E. Churchill, \$805.33; Wm. Deveau, \$618.36; L. Flick, \$803.47; H. J. Freeman, \$1,212.94; A. Frigault, \$385.11; A. Hartling, \$652.90; E. LeBlanc, \$1,355.80.
- E Bonus of \$100 paid to J. E. Cousins for storage on frozen bait.
- F Advertising for publicity purposes, \$4,660.80.

Vote 74 Fish Culture

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	108,200 00	108,200 00	97,277 44
B Cost of Living Bonus and Other Pay-list Items.....	15,674 00	15,674 00	13,360 37
C Allowance in lieu of dwelling.....	515 00	515 00	424 40
D Printing and Stationery.....	1,000 00	1,000 00	311 28
E Travelling Expenses.....	7,400 00	7,400 00	6,003 86
F Supplies.....	39,506 00	39,506 00	34,175 36
G Repairs.....	12,505 00	12,505 00	11,036 47
H Miscellaneous.....	9,000 00	9,000 00	8,044 49
	<u>\$ 193,800 00</u>	<u>\$ 193,800 00</u>	<u>\$ 170,633 67</u>

As of March 31, 1944, there were 40 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over exclusive of cost of living bonus, on that date: C. J. Atkinson, \$3,000; James Catt, \$2,760; J. A. Rodd, \$4,920.

- C Three persons received this type of allowance for broken periods.
- E Travelling expenses in excess of \$300 were paid to: James Catt, \$449.34; A. P. Hills, \$1,322.98; J. A. Rodd, \$349.82; F. A. Tingley, \$1,105.86.
- F Includes coal, coke, wood, etc., \$4,369.98; gasoline, \$3,186.33; fish food, \$18,099.03; acquisition of motor truck, \$1,186.66.
- H Includes fish, fry and fish eggs, \$2,629.67; telegrams, telephones, postage, electricity, freight, express and cartage, \$2,280.70.

A summary of the expenditures by provinces showing hatcheries, etc., follows:

Nova Scotia: Antigonish, \$14,607; Bedford, \$6,028.19; Cobequid, \$7,849.13; Coldbrook Ponds, \$3,315.55; Grand Lake Pond, \$5,380.06; Kejimikujik Ponds, \$3,993.04; Lindloff, \$6,699.69; Margaree, \$13,467.97; Margaree Ponds, \$2,299.07; Mersey River Pond, \$961.11; Middleton, \$8,639.44; Nictaux Pond and Rearing Station, \$190.97; River Philip Pond, \$2,459.96; Sackville Pond, \$865.60; Yarmouth, \$7,174.38; general, \$36.46.....	83,997 62
Prince Edward Island: Cardigan Pond, \$4,282.90; Kelly's Pond, \$3,174.53; Morrell Pond, \$500.39; general, \$21.85.....	7,979 72
New Brunswick: Chamcook Lakes, \$159.10; Charlo, \$8,756.32; Florenceville, \$9,232.79; Grand Falls, \$5,715.15; Miramichi, \$7,706.83; Miramichi Pond, \$1,670.41; New Mills Pond, \$4,063.13; Saint John, \$10,758.33; general, \$211.24.....	48,273 30
Maritime Provinces: supervisors, engineers and staff, \$14,255.05; general, \$3,018.87.....	17,273 92
General: administration.....	13,109 11
	<u>\$ 170,633 67</u>

The following is a comparative statement of expenditures by activities:

	1943-44	1942-43
Administration.....	13,109 11	13,095 07
East—Maintenance and Operation.....	157,524 56	167,932 29
	<u>\$ 170,633 67</u>	<u>\$ 181,027 36</u>

Vote 75 Oyster Culture

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	15,650 00	15,650 00	13,177 55
B Cost of Living Bonus and Other Pay-list Items.....	3,455 00	3,455 00	2,473 01
C Travelling Expenses	4,800 00	4,800 00	3,013 63
D Sundries	3,045 00	3,045 00	2,317 46
	<u>\$ 26,950 00</u>	<u>\$ 26,950 00</u>	<u>\$ 20,981 65</u>

As of March 31, 1944, there were 4 employees paid from this account, none of whom was receiving an annual salary of \$2,400 or over.

C Travelling expenses in excess of \$300 were paid to: H. R. Found, \$513.66; C. J. Kerswill, \$1,090.90; J. C. Medcof, \$436.69; R. P. Morrison, \$676.44.

Vote 76 Fisheries Research Board of Canada

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	161,048 00	158,048 00	149,317 37
B Cost of Living Bonus and Other Pay-list Items.....	10,141 00	10,141 00	9,587 75
C Printing and Stationery.....	5,155 00	5,155 00	4,972 34
D Travelling Expenses	16,120 00	19,120 00	18,777 66
E Sundries	45,536 00	45,536 00	42,818 49
	<u>\$ 238,000 00</u>	<u>\$ 238,000 00</u>	<u>\$ 225,473 61</u>

The Fisheries Research Board Act, c. 31, 1937, provides for the constitution of a Board of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian university having on its staff scientists engaged in research work in any way bearing upon fishery problems. The duration of office and subsequent appointment are provided for in the Act.

Section 6 of the Act provides that the Board shall have charge of all Dominion fishery research stations in Canada and shall have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received as bequests, donations, etc.

The Board received \$9,614.96 from the following sources: contributions from the Province of British Columbia, \$6,430; rent of properties, sales of publications, etc., \$3,184.96.

An amount of \$570, due at the close of the fiscal year 1943-44 by the Province of British Columbia, was transferred to the account Province of British Columbia Fisheries Research Board of Canada under Loans and Advances.

The total amount of these receipts, \$10,184.96, was credited as shown in the following summary of expenditures:

Station or Office	Expenditures	Receipts	Net expenditure from vote
Atlantic Biological Station (St. Andrew's, N.B.).....	50,912 29		50,912 29
Pacific Biological Station (Nanaimo, B.C.).....	62,825 59	9,951 10*	52,874 49
Atlantic Experimental Station (Halifax, N.S.).....	45,060 94		45,060 94
Gaspé Experimental Station (Grande Rivière, Que.).....	14,530 93		14,530 93
Pacific Experimental Station (Vancouver, B.C.).....	37,913 97		37,913 97
Toronto Office	10,216 33		10,216 33
General	14,198 52	233 86	13,964 66
	<u>\$ 235,658 57</u>	<u>\$ 10,184 96</u>	<u>\$ 225,473 61</u>

*Includes \$570 due by the Province of British Columbia, transferred to Loans and Advances.

As of March 31, 1944, there were 84 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of

separation (shown in brackets): B. E. Bailey, \$2,520 (Jan. 8); S. A. Beatty, \$4,680; N. M. Carter, \$5,040; R. E. Foerster, \$4,680; J. L. Hart, \$3,240; E. Hess, \$3,720; A. G. Huntsman, \$5,880; A. H. Leim, \$5,040; E. P. Linton, \$3,000; R. A. MacKenzie, \$3,000; A. Nadeau, \$3,000; F. Neave, \$3,000; A. W. H. Needler, \$4,500; A. L. Pritchard, \$3,120; E. G. Rigby, \$2,664; M. W. Smith, \$2,880; H. L. A. Tarr, \$3,120; A. L. Tester, \$2,640; J. P. Tully, \$2,640; A. J. Wood, \$3,000; O. C. Young, \$3,720.

As stipulated in Section 9 of the Act, no member of the Board received payment or emolument for his services except the Chairman, A. T. Cameron, who was paid an honorarium of \$1,000.

D Travelling expenses in excess of \$300 were paid to: S. A. Beatty, \$1,032.46; A. E. Calder, \$484.70; A. T. Cameron, \$990.82; L. C. Dugal, \$509.29; R. E. Foerster, \$1,093.10; H. Fougere, \$617.60; A. G. Huntsman, \$602.15; A. H. Leim, \$355.88; R. A. MacKenzie, \$594.67; A. Nadeau, \$849.89; A. W. H. Needler, \$2,430.10; G. Prefontaine, \$546.62; A. L. Pritchard, \$632.95; D. Spencer, \$366.80; D. H. Sutherland, \$588.70; R. E. Walker, \$597.56; D. G. Wilder, \$446.97; O. C. Young, \$1,107.87.

E Includes acquisition of scientific equipment, \$9,540.02; coal, coke, wood, etc., \$2,374.77; purchase of motor truck, \$1,479.19; subscriptions for scientific publications, \$1,210.23; rewards for tags, \$1,844.68; acquisition of vessel equipment, \$3,224.10; telegrams, telephones, postage, electricity, express, freight and cartage, \$7,160.35.

Vote 77 (and Vote 464, Supplementary Estimates) Canadian Share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923 between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	17,475 00	17,475 00	14,457 81
B Printing and Stationery	750 00	750 00	475 90
C Travelling Expenses	1,600 00	1,600 00	1,412 85
D Sundries	5,175 00	5,175 00	1,563 66
E Exchange costs for United States Funds in settlement of accounts and pay-lists payable in United States currency...	2,100 00	2,100 00	1,696 27
	<u>\$ 27,100 00</u>	<u>\$ 27,100 00</u>	<u>\$ 19,606 49</u>

The Treaty between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is designed to enable international control for the preservation of the Halibut Fishery of the North Pacific Ocean and the Bering Sea. The Commission is required to make all necessary study and investigation in relation to the Fishery and to regulate fishing.

The Treaty provides that each country appoint two commissioners, and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

The total disbursements for the year amounted to \$38,852.69, apportioned as follows: Canada, \$19,606.49; United States, \$19,246.20. Of the United States portion, \$15,328.86 has been repaid and pending collection, the balance of \$3,917.34 was transferred to the Pacific Halibut Treaty Special Account under Loans and Advances.

Canada's portion of the expenditure includes an amount \$360.30 covering non-shareable expenses incurred by the Canadian Commissioner.

No salaries were paid the Canadian Commissioners.

As at March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: F. H. Bell, \$4,560; H. A. Dunlop, \$5,860; N. L. Freeman, \$3,120; J. T. Gharrett, \$2,760; A. H. Seymour, \$2,940; G. Shirk, \$2,784.

C Travelling expenses in excess of \$300 were paid to: N. L. Freeman, \$418.88; G. W. Nickerson, \$360.30.

Vote 78 (and Vote 464A, Supplementary Estimates) Canadian share of expenses of the International Pacific Fisheries Salmon Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	27,548 00	27,648 00	27,635 59
B Printing and Stationery.....	500 00	1,100 00	1,036 36
C Travelling Expenses	5,400 00	5,400 00	5,336 42
D Sundries	6,552 00	5,802 00	5,697 94
E Exchange costs for United States Funds in settlement of ac- counts and pay-lists payable in United States currency.....	2,000 00	2,050 00	2,036 05
	<u>\$ 42,000 00</u>	<u>\$ 42,000 00</u>	<u>\$ 41,742 36</u>

The Treaty between Canada and the United States, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, is designed to enable international control for the preservation of the Sockeye Salmon Fisheries of the Fraser River and waters contiguous thereto. The Commission is required to make all necessary study and investigation in relation to such Fisheries for the purpose of regulating fishing.

The Treaty provides that each country appoint three commissioners and pay the salaries and expenses of its own appointees, and one-half the joint expenses incurred by the Commission.

The total disbursements for the year amounted to \$83,140.92, apportioned as follows: Canada, \$41,742.36; United States, \$41,398.56. The larger share of the joint expenses shown for Canada is due to the fact that a refund of gasoline tax for \$193.62 which had been credited to Canada's share only in 1942-43 has been adjusted in 1943-44 and to two items amounting to \$15.18, covering refund of previous years' expenditure which have been deleted from the United States' portion of the expenditure.

Non-shareable expenses incurred by the Canadian Commissioners amounted to \$135.

During the fiscal year the United States refunded part of its share, \$35,319.32, and pending collection, the balance of \$6,079.24 was transferred to the Pacific Salmon Treaty Special Account under Loans and Advances.

As of March 31, 1944, there were 21 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): C. E. Atkinson, \$2,880; M. Bell, \$4,800; B. M. Brennan, \$7,500; H. S. Dunlop, \$2,400; R. I. Jackson, \$2,700; J. L. Kask, \$4,200 (June 1); D. C. G. McKay, \$4,000; E. S. Pretious, \$3,600; J. Pyper, \$2,520; W. F. Thompson, \$7,500; A. D. Welander, \$2,700 (Dec. 19); L. Whitesell, \$2,400.

C Travelling expenses in excess of \$300 were paid to: B. M. Brennan, \$1,157.66; W. P. Forsythe, \$305.89; D. R. Foskett, \$593.59; T. G. Harvey, \$340; G. V. Howard, \$467.35; C. P. Idyll, \$455.10; S. R. Killick, \$415.80; James Mason, \$560.46; J. W. Morton, \$405.53; E. S. Pretious, \$451.13; G. B. Talbot, \$581.15; W. F. Thompson, \$507.87; L. E. Whitesel, \$611.53.

Vote 79 Grant to United Maritime Fishermen's Association.....	3,000 00
Expenditures.....\$	3,000 00

The grant was made for the purpose of assisting in the circulation of information to fishermen to enable them to carry on their work more efficiently and so derive greater remuneration from their efforts, and to encourage co-operative activities among them. Payment was made in quarterly instalments under authority of Treasury Board Minute T.245204B. of July 29, 1943.

Vote 80 To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins receivable by Canada under international arrangement and which formerly accrued to Canada pursuant to Pelagic Sealing Treaty, 1911, now expired.....	50,000 00
Expenditures.....\$	38,986 25

The following amounts were paid: Collector of Customs and Excise, Montreal, \$14,123.44; C. W. Martin and Sons, Ltd., London, England, dressing, dyeing and finishing sealskins including incidental shipping charges, \$24,818.35; sundries, \$44.46.

Vote 81 Payment of a bounty for the destruction of Harbour Seals.....	15,000 00
Expenditures.....\$	6,245 00

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid for any fiscal year for the destruction of harbour seals, which are a source of serious loss and inconvenience, particularly to salmon fishermen, on both coasts. During the present fiscal year, a bounty of \$2.50 per head was paid in the following spheres of operation: East Coast, \$3,742.50; West Coast, \$2,502.50.

Vote 82 Canadian share of expenses of a Board of Enquiry for the Great Lakes Fisheries
 appointed under an agreement by an exchange of notes on February 28, 1940, between
 Canada and the United States.....

900 00

Expenditures.....\$

590 16

The expenditure represents the cost of printing the Report of the Board. Details of Canada's share of other expenses in this connection will be found in the Report of the Auditor General for the fiscal year ending March 31, 1941.

Vote 465 Canadian Share of expenses of the International Pacific Salmon Fisheries
 Commission for completion of engineering and biological surveys commenced in 1942
 upon which to base recommendations for overcoming Sockeye Salmon obstructions at
 Hell's Gate Canyon or other points on the Fraser River, and for maintenance of tem-
 porary expedients, pending permanent remedial action, to overcome such obstructions..

10,500 00

Expenditures.....\$

10,493 17

Under Article III of the treaty between Canada and the United States for the preservation of the sockeye salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of sockeye salmon, in any of the waters covered by the Convention, where investigation may show such removal of or other action to overcome obstructions to be desirable.

The cost of all work done is to be borne equally by the two Governments, and the above expenditure represents Canada's share. Of the United States' portion, \$2,697.90 has been repaid and pending collection, the balance of \$7,795.27 was transferred to the Pacific Salmon Treaty (Hell's Gate) Special Account under Loans and Advances.

Canada's share of the expenditures was classified as follows: salaries and wages, \$7,364.26; printing and stationery, \$159.76; travelling expenses, \$785.14; materials and supplies, \$812.46; exchange on U.S. funds, \$823.09; sundries, \$548.46.

Travelling expenses in excess of \$300 were paid to: M. Bell, \$642.13; H. S. Dunlop, \$392.76.

Vote 466 Replacement of the Gaspé Peninsula Fisheries Experimental Station

	Estimates	Allotments	Expenditures
A Purchase of site and construction of building.....	25,000 00	25,000 00	5,085 00
B General equipment, laboratory equipment and supplies, chemicals, photographic equipment, library replacement and office supplies.....	20,000 00	20,000 00	15,693 04
	\$ 45,000 00	\$ 45,000 00	\$ 20,778 04

Suppliers receiving \$5,000 or more: General Supply Co., of Canada, \$8,230.50; Robin, Jones and Whitman, Ltd., \$5,000.

Other expenditures were: acquisition of scientific equipment, \$7,455.94; sundries, \$91.60.

Vote 467 To enable, subject to the approval of the Governor in Council, the providing
 of assistance for the construction of a plant for the transforming of small scale labora-
 tory tests into commercial scale operations for the producing of a pure fishery salt from
 impure Malagash salt deposits.....

30,000 00

Expenditures.....\$

1,630 65

P.C. 7290 of September 20, 1943, authorized the construction, under the direction of the Department of Mines and Resources, of a pilot salt purification plant at Malagash, to enable the designing of a commercial size plant, to make a product suitable for the Fishery Industry.

Expenditures were as follows: travelling expenses, \$287; materials and supplies, \$320.57; freight and express, \$319.47; sundries, \$703.61.

Fishing Bounty—Deep Sea Fisheries Act, c. 74, R.S. \$ 159,400 80

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, and the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen.

Provision was made under the authority of P.C. 1106, dated February 23, 1944, that the sum of \$160,000 be distributed for the year 1943-44 upon the following basis:—

Vessels: Fishermen engaged in fishing vessels who are entitled to receive bounty shall be paid the sum of \$7.90 each, while the owners of the vessels entitled to receive bounty shall be paid \$1 per registered ton, provided, however, that the payment to the owner of any one vessel shall not exceed the sum of \$80.

Boats: Fishermen engaged in fishing boats, who shall also have complied with the regulations entitling them to receive bounty, shall be paid the sum of \$7.40 each, and the owners of fishing boats shall be paid the sum of \$1 per boat.

The bounty was distributed as shown in the following statement which includes a number of outstanding claims of 1942-43:—

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts			\$ cts	\$ cts
<i>Nova Scotia—</i>							
Annapolis	203	289	2,341 90				2,341 90
Antigonish	130	189	1,528 60				1,528 60
Cape Breton	235	375	3,010 30	56	205	2,404 60	5,414 90
Digby	286	501	3,993 60	37	80	1,112 00	5,105 60
Guysborough	485	751	6,042 50	40	121	1,463 10	7,505 60
Halifax	750	963	7,876 60	26	164	1,869 60	9,746 20
Inverness	210	560	4,354 00	10	58	570 20	4,924 20
Kings	1	1	8 40				8 40
Lunenburg	576	704	5,786 00	42	742	8,051 30	13,837 30
Pictou	18	26	210 40				210 40
Queens	125	200	1,605 30	14	39	483 30	2,088 60
Richmond	320	555	4,649 20	14	52	577 90	5,227 10
Shelburne	528	800	6,448 10	116	373	4,456 00	10,904 10
Victoria	237	375	3,012 00	13	43	493 70	3,505 70
Yarmouth	81	158	1,250 30	74	226	2,766 40	4,016 70
Hants	1	1	8 40				8 40
	4186	6478	52,125 60	442	2103	24,248 10	76,373 70
<i>New Brunswick—</i>							
Charlotte	139	300	2,359 20	24	77	907 40	3,266 60
Gloucester	434	838	6,635 90	128	524	6,559 70	13,195 60
Kent	157	266	2,125 50	16	52	589 00	2,714 50
Northumberland	40	116	898 40	16	40	492 00	1,390 40
Restigouche	4	7	55 80				55 80
Saint John	9	13	105 20				105 20
Westmoreland	10	20	158 00				158 00
	793	1560	12,338 00	184	693	8,548 10	20,886 10
<i>Prince Edward Island—</i>							
Kings	302	421	3,417 90	1	1	51 90	3,469 80
Prince	355	603	4,818 40	1	3	35 70	4,854 10
Queens	143	252	2,022 70				2,022 70
	800	1276	10,259 00	2	4	87 60	10,346 60
<i>Quebec—</i>							
Bonaventure	350	656	5,209 50	25	99	1,082 10	6,291 60
Gaspe	1472	2583	20,627 90	82	367	3,989 30	24,617 20
Matane	68	114	911 90				911 90
Saguenay	703	1240	9,880 00				9,880 00
Magdalen Islands	557	1279	10,014 30	1	6	79 40	10,093 70
	3150	5872	46,643 60	108	472	5,150 80	51,794 40
	8929	15186	121,366 20	736	3272	38,034 60	159,400 80

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 970 00

SPECIAL

Vote 83 Extension of educational work in co-operative producing and selling among fishermen.....	50,000 00
Expenditures	\$ 48,116 90

Under P.C. 5925 of July 24, 1943, expenditures were authorized for the extension of educational work among fishermen, to be carried on by educational institutions possessing the necessary facilities, to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized: Saint Francis Xavier University, Antigonish, Nova Scotia, for the Maritime Provinces, \$37,000; High School of Fisheries of the College of Sainte Anne de la Pocatiere, Quebec, for the Gaspé Peninsula and the north shore of the Gulf of Saint Lawrence, \$8,000; University of British Columbia, Vancouver, for the Province of British Columbia, \$5,000.

Payments were made to: Saint Francis Xavier University, Antigonish, \$36,973.57; College of Sainte Anne de la Pocatiere, Quebec, \$8,000; University of British Columbia, Vancouver, \$3,143.33.

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
D-15 Wartime Fisheries Advisory Committee.....	500 00	39 85		766 80
D-15 Assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Packer-Seiner type for use in the Fishing Industry in British Columbia.....	200,000 00	121,536 11		183,047 66
D-15 Assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Dragger type and assistance in the form of a subsidy amounting to 66 2/3 per cent of the total cost of conversion in respect of fishing schooners converted to draggers for use on the Atlantic Coast..	50,000 00	22,088 55		22,088 55
D-15 Payment of compensation for diminution of value caused by war damage to fishing boats and fishing gear....	10,000 00			
D-15 Construction of Experimental Long Line Fishing Vessel on Atlantic Coast and operating expenses.....	59,806 30	47,032 68		47,226 38
D-16 Prairie Provinces Fisheries Investigation Committee.....	3,000 00	2,041 28		2,041 28
D-16 Expenses in connection with the supply of frozen fish to the British Ministry of Food.....	15,000 00	10,758 29		10,758 29
D-16 Payment of War Bonus to crews of Fisheries Protection Vessels and Fisheries Patrol Vessels operating in War Zones within dangerous waters	20,000 00	15,074 08		15,074 08
D-16 Salt Fish Export Regulations—Administration.....	20,000 00	15,722 53		15,722 53
NON-CURRENT				
Canned Lobster Control Scheme.....				142,273 15
Expenses of Committee appointed to supervise the disposal of impounded Japanese fishing boats and equipment in British Columbia.....				9,024 35
Payments of claims for damage to and deterioration, also repairs resulting therefrom, of vessels and equipment of the impounded Japanese fishing fleet in British Columbia.....				90,369 89
	<u>\$378,306 30</u>	<u>\$234,293 37</u>		<u>\$538,392 96</u>

Allotment: Wartime Fisheries Advisory Committee	500 00
Expenditures	\$ 39 85

P.C. 340 of January 26, 1940, authorized the establishment of a Wartime Fisheries Advisory Committee for the purpose of advising on the formulation of plans whereby the fishing industry will arrange for the orderly supply of fish to the British market and at the same time maintain existing market contacts. The expenditures represented travelling expenses.

Allotment: Assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Packer-Seiner type for use in the Fishing Industry in British Columbia	200,000 00
Expenditures	\$ 121,536 11

To stimulate private building of fishing vessels and to lessen the vessel shortage which had reduced the productive capacity of the British Columbia fishing industry, a subsidy of \$165 per gross ton was authorized by P.C. 2798 of April 10, 1942, amended by P.C. 3738 of May 5, 1942, to be paid on vessels of the packer-seiner type, upon which construction had been started on or after March 15, 1942 and the plans of which had been approved by the Steamship Inspection Board.

Payments in excess of \$5,000 were made to: British Columbia Packers Ltd., Vancouver, \$34,625.25; Canadian Fishing Co., Ltd., Vancouver, \$17,189.70; Empire Fishing Co. Ltd., Vancouver, \$16,526.40; Nelson Bros. Fisheries, Vancouver, \$49,884.45.

Allotment: Assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Dragger type and assistance in the form of a subsidy amounting to 66⅔ per cent of the total cost of conversion in respect of Fishing Schooners converted to Draggers for use on the Atlantic Coast	50,000 00
Expenditures	\$ 22,088 55

P.C. 7580 of August 26, 1942, amended by P.C. 3297, April 22, 1943, authorized assistance in the form of a subsidy towards the construction of wooden draggers or the conversion of fishing schooners to draggers on the Canadian Atlantic Coast in order to utilize more effectively and intensively labour still available in the fishing industry and thereby maintain the production of fish which was being threatened with curtailment due to the manpower shortage.

The above amount was paid to Sea Nymph Fisheries, Ltd., Halifax.

Allotment: Payment of compensation for diminution of value caused by war damage to fishing boats and fishing gear	\$ 10,000 00
Expenditures	nil

P.C. 5036 of July 3, 1942, as amended, provided for compensating fishermen for the loss of/or damage to fishing boats and fishing gear due to the war. A few claims were received but none had been paid at the close of the fiscal year.

Allotment: Construction of experimental long line fishing vessel on Atlantic Coast and operating expenses	59,806 30
Expenditures	\$ 47,032 68

P.C. 40/897 of February 2, 1943, authorized the construction of a fishing vessel for the Atlantic Coast to explore the possibilities of the long line fishing method used in the Pacific halibut fishery, in order that fish production, which is of great importance to the war effort in general and the supply of fish products to Great Britain in particular, may be maintained and increased.

Expenditures were as follows: salaries and wages, \$2,179.49; travelling expenses, \$1,614.52; construction of vessel, \$40,918.30; acquisition of equipment, \$1,236.39; sundries, \$1,083.98.

Travelling expenses in excess of \$300 were paid to: A. E. Calder, \$715.04; V. MacDonald, \$478.60.

Suppliers receiving \$5,000 or more: Industrial Shipping Co. Ltd., Halifax, \$31,911; Wm. Stairs, Son & Morrow, Ltd., Halifax, \$7,093.03.

Allotment: Prairie Provinces Fisheries Investigation Committee	3,000 00
Expenditures	\$ 2,041 28

P.C. 4812 of June 14, 1943, authorized the establishment of a Committee to make enquiry concerning current difficulties attending the production, processing and marketing of certain fisheries of the Prairie Provinces, to make recommendation as to corrective measures available and to assist in immediate relief from such difficulties.

Members of the Committee served without remuneration, except the chairman, J. R. Dymond, who was paid at the rate of \$12 per day, but each member was allowed his actual living and travelling expenses while away from his place of residence on the work of the Committee.

Travelling expenses in excess of \$300 were paid to: O. Bright, \$338.20; J. R. Dymond, \$576.59; R. B. Miller, \$345.01.

Allotment: Expenses in connection with the supply of frozen fish to the British Ministry of Food	15,000 00
Expenditures	\$ 10,758 29

P.C. 4727 of June 10, 1943, authorized the Minister to negotiate agreements with the appropriate authorities of the United Kingdom for the supply of frozen fish; to make arrangements with Canadian processors of frozen fish to ensure fulfilment of such agreements and to appoint, subject to the approval of the Governor in Council, clerical and technical personnel as may be necessary for the carrying out of the regulations. Their remuneration is to be determined by the Minister with the approval of the Governor in Council, and they are also to be paid reasonable travelling and living expenses incurred while away from their headquarters on official duties.

Expenditures were classified as follows: salaries, \$6,825.88; cost of living bonus, \$665.93; materials and supplies, \$508.89; travelling expenses, \$2,335.97; sundries, \$421.62.

As of March 31, 1944, there were 4 employees paid from this account, none of whom was receiving a salary at an annual rate of \$2,400 or over at that date.

Travelling expenses in excess of \$300 were paid to: E. Crowell, \$326.29; J. R. Morrison, \$487; R. A. Snow, \$894.95.

Allotment: Payment of War Bonus to crews of Fisheries Protection Vessels and Fisheries Patrol Vessels operating in war zones within dangerous waters	20,000 00
Expenditures	\$ 15,074 08

P.C. 14/275 of January 13, 1943 authorized the payment of a Special War Bonus to the officers and crews in the Fisheries Protection Service for the periods during which they would be operating in dangerous waters determined as war zones by the Minister. P.C. 71/6181 of August 4, 1943, extended the payment of this Special War Bonus to the Fisheries Patrol Service.

The expenditures by services and provinces were as follows:—Fisheries Protection Service: British Columbia, \$1,533.64; Fisheries Patrol Service: Nova Scotia, \$1,761.26; Prince Edward Island, \$256.63; New Brunswick, \$1,361.60; British Columbia, \$10,160.95.

Allotment: Salt Fish Export Regulations (Administration)	20,000 00
Expenditures	\$ 15,722 53

Canada, on June 18, 1943, signified its adherence to a recommendation of the Combined Food Board of the United Nations which involves a plan for allocating the supplies of salted fish which would be available to the United Nations and friendly neutral countries.

In order to ensure the fulfilment of Canada's obligations in a manner least likely to disturb unduly the salt fishing industry, the power to control and direct the export of salted fish was conferred on the Minister of Fisheries by P.C. 6289 of August 6, 1943.

A Salt Fish Advisory Committee was established, the members of which were to serve without remuneration but to be allowed reasonable travelling and living expenses while away from their residences on official business.

For the administration of the regulations, the Minister was authorized to appoint, with the approval of the Governor in Council, such employees as may be necessary, to fix their remuneration and to provide the necessary accommodation, stationery, equipment and telephones.

The expenditures were classified as follows: salaries, \$5,285.94; cost of living bonus, \$276.64; printing and stationery, \$1,404.53; travelling expenses, \$5,065.59; sundries, \$3,689.83.

As of March 31, 1944, there were 4 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over on that date: B. McInerney, \$5,500.

Travelling expenses in excess of \$300 were paid to: C. Bacon, \$539.85; A. J. Boudreau, \$355.32; M. Campbell, \$674.30; F. M. Gibaut, \$606.11; W. B. MacKenzie, \$748.12; B. McInerney, \$826.37.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44.....	1,480 44
Previous years—Collectable	3,844 89
—Uncollectable	39 56
Total	\$ 5,364 89

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To Provincial and Municipal Governments—</i>				
A Province of British Columbia—Fisheries Research Board of Canada	\$ 3,141 42	\$ 3,141 42	\$ 570 00	\$ 570 00
<i>To United Kingdom and Other Governments—</i>				
B United States—Pacific Halibut Treaty	24,970 92	23,284 69	3,917 34	5,603 57
C United States—Pacific Salmon Treaty.....	41,740 63	41,739 46	6,079 24	6,080 41
D United States—Pacific Salmon Treaty—(Hell's Gate)	22,594 50	22,594 50	7,795 27	7,795 27
	\$ 89,306 05	\$ 87,618 65	\$ 17,791 85	\$ 19,479 25

A Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B.C. Amounts not recovered at the close of the year are transferred to this account from the vote from which disbursements are initially made.

B C D The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year balances due are transferred from the respective votes to these accounts.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
Contractors' Securities—Cash—Fisheries	\$ 1,204 52	\$ 3,266 16	\$ 1,226 50	\$ 3,244 18

Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bond. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds being held at the close of 1943-44 in respect of this Department.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
War Savings Certificates				
Suspense—Fisheries	\$ 269 00	\$ 3,542 00	\$ 3,561 00	\$ 250 00

Deductions made from the salaries of those employees of the Department who are not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the Certificates become fully paid. The balance represents the incomplete subscriptions at the close of 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A British Ministry of Food—Fish		9,462,814 20	9,462,472 25	341 95
B Mutual Aid—Fisheries		14,000,000 00	14,000,000 00	
C Unclaimed Cheques—Suspense—Fisheries	1,304 09	287 68		1,591 77
	<u>\$ 1,304 09</u>	<u>\$23,463,101 88</u>	<u>\$23,462,472 25</u>	<u>\$ 1,933 72</u>

A This account covers purchases of canned salmon, canned herring and frozen fish for the British Ministry of Food. Credit arrangements were established by the British Government with the Bank of Canada by which funds were released for payment of goods as shipments were forwarded. This procedure was discontinued on September 30, 1943 after which payments for purchases were made through funds provided by the Canadian Mutual Aid Board.

B Under authority of Section 4 (1) of The War Appropriation (United Nations Mutual Aid) Act, c. 17, 1943, funds were made available to the Department as from October 1, 1943, by the Canadian Mutual Aid Board to cover expenditures incurred in supplying canned salmon, canned herring and frozen fish to the United Nations (other than Canada). Of advances totalling \$14,000,000, an amount of \$11,261,478.55, consisting of \$7,569,341.26 from Mutual Aid funds and \$3,692,137.29 cash provided by the United Kingdom, was expended for this purpose and the balance refunded to the Board at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.

C All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

1943-44

PUBLIC ACCOUNTS

PART II

E

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS

Details of
REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—
[8b] Consolidated Deficit Account:
Ordinary

\$ 222,041 99

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44	1943-44	1942-43	1942-43
	Appropriations	Expenditures	Appropriations	Expenditures
Annual Appropriation Acts.....	104,745 00	92,375 51	104,563 00	94,510 26
Continuing Statutory Provisions.....	129,666 48	129,666 48	130,116 48	130,116 48
Total	\$ 234,411 48	\$ 222,041 99	\$ 234,679 48	\$ 224,626 74

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
E-2	Stat.	Salary of Governor General—			
		Governor General's Act, c.85, R.S.....	48,666 60	48,666 60	
E-3	Stat.	Salaries of the Lieutenant-Governors—Salaries			
		Act, c.182, R.S.—			
		Alberta.....	9,000 00	9,000 00	
		British Columbia.....	9,000 00	9,000 00	
		Manitoba.....	9,000 00	9,000 00	
		New Brunswick.....	9,000 00	9,000 00	
		Nova Scotia.....	9,000 00	9,000 00	
		Ontario.....	9,999 96	9,999 96	
		Prince Edward Island.....	6,999 96	6,999 96	
		Quebec.....	9,999 96	9,999 96	
		Saskatchewan.....	9,000 00	9,000 00	
E-3	84	Office of the Secretary to the Governor General, including allowance of \$2,500 per annum to the Secretary to the Governor General.....	104,745 00	92,375 51	12,369 49
		Total Ordinary.....	\$ 234,411 48	\$ 222,041 99	\$ 12,369 49

Salary of the Governor General—Governor General's Act, c. 85, R.S.....\$ 48,666 60

The above Act provides that there shall be payable yearly to the Governor General a salary of £10,000 sterling, equal to \$48,666.66. Salary was paid to His Excellency the Earl of Athlone.

Salaries of the Lieutenant-Governors—Salaries Act, c. 182, R.S. \$ 80,999 88

The above Act provides that the salaries of the Lieutenant-Governors of the provinces shall be as follows: Alberta, \$9,000; British Columbia, \$9,000; Manitoba, \$9,000; New Brunswick, \$9,000; Nova Scotia, \$9,000; Ontario, \$10,000; Prince Edward Island, \$7,000; Quebec, \$10,000; Saskatchewan, \$9,000.

Vote 84 Office of the Secretary to the Governor General including allowance of \$2,500 to the Secretary to the Governor General.

	Estimates	Allotments	Expenditures
A Salaries	30,465 00	30,465 00	28,244 88
B Cost of Living Bonus.....	1,520 00	1,527 69	1,527 69
C Allowances	2,500 00	2,500 00	2,500 00
D Printing and Stationery.....	8,000 00	7,992 31	1,341 61
E Sundries	62,260 00	62,260 00	58,761 33
	<u>\$ 104,745 00</u>	<u>\$ 104,745 00</u>	<u>\$ 92,375 51</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: Sir Shuldham Redfern, Secretary to the Governor General, \$5,000; H. S. Graham, \$3,000; F. L. C. Pereira, \$5,220. Aides-de-Camp were paid \$4,299.96.

C An allowance of \$2,500 was paid to Sir Shuldham Redfern as Secretary to the Governor General.

E A travelling allowance at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to the Governor General. Accounts for travelling expenses amounted to \$791.76, which included payments to Sir Shuldham Redfern of \$588.58. Charges in connection with the Governor General's railway cars were \$3,286.15.

1943-44

PUBLIC ACCOUNTS

PART II

F

DEPARTMENT OF INSURANCE

Details of
REVENUES AND EXPENDITURES

DEPARTMENT OF INSURANCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 183,131 65	Ordinary	\$ 170,447 73

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
Services and Service Fees.....	\$ 170,447 73	\$ 172,178 76

Details

Ordinary Revenue—	
Services and Service Fees	
Assessments on:	
Insurance Companies	160,136 65
Loan Companies	3,695 68
Trust Companies	3,903 14
Small loans companies	2,621 26
Total (revenue from assessment).....	170,356 73

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by the Dominion during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

Expenditures for the fiscal year 1942-43 were \$171,798.96. Added to this was \$114,165.53 for estimated rent, char service, lighting and sundries charged to Public Works Department, Vote 258, thereby increasing the total expenditures to \$183,215.49. Credited against this were: salaries on account of Civil Service Insurance administration, etc., \$5,700.18; work done for other departments, \$6,000; revenue from sale of publications, \$379.50; net penalties received, \$780. These credits totalled \$12,859.68 and reduce the total amount of expenditure to be assessed against the companies to \$170,355.81, which amount, together with 92 cents premium on exchange, etc., equals the total revenue from assessment as above.

Net penalties collected during current year (including \$1 premium on foreign exchange)..... 91 00

Gross penalties amounting to \$3,931 (the amount includes \$1 premium on foreign exchange) were received during 1943-44 from companies which did not file the business statements called

for under the terms of the Acts in the required time. Rebates totalling \$3,840 were subsequently made by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, leaving net penalties of \$91 referred to above.

Total Ordinary \$ 170,447 73

Certified correct.

G. D. FINLAYSON,
Superintendent of Insurance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	\$ 184,660 00	\$ 183,131 65	\$ 187,770 00	\$ 181,999 85

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
F-3	85	Departmental Administration.....	173,935 00	172,463 34	1,471 66
F-4	86	Expenses of work in the interests of Fire Prevention.....	10,725 00	10,668 31	56 69
		Total Ordinary.....	\$184,660 00	\$183,131 65	\$1,528 35

Vote 85 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	119,335 00	120,820 30	120,820 30
B Cost of Living Bonus.....	5,300 00	5,464 95	5,464 95
C Printing and Stationery.....	6,000 00	6,000 00	5,658 83
D Printing Annual Reports.....	19,000 00	19,000 00	19,000 00
E Travelling Expenses	18,500 00	16,749 75	15,648 70
F Valuation of Securities.....	4,800 00	4,800 00	4,800 00
G Sundries	1,000 00	1,100 00	1,070 56
	\$ 173,935 00	\$ 173,935 00	\$ 172,463 34

The purpose of this vote was to provide for the supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of Special War Revenue Taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

As of March 31, 1944, there were 46 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: G. D. Finlayson, Superintendent of Insurance, \$10,000; *C. R. Brereton, \$3,000; *W. Dargavel, \$4,620; *G. C. Gardner, \$3,480; *W. H. Gilliland, \$6,900; *A. D. Jamieson, \$4,620; *K. R. MacGregor, \$4,440; M. L. Mallen, \$2,760; *W. R. McDonald, \$4,620; *K. M. McLraith, \$2,880; G. L. Palmer, \$3,000; J. R. E. Patterson, \$3,960; *C. A. Ranson, \$3,960; *A. G. Robertson, \$2,760; *H. W. Stinson, \$2,400; *R. W. Walker, \$2,880; R. W. Warwick, \$5,940; A. D. Watson, \$6,900.

* Received additional compensation—see following lists.

As of March 31, 1944, there were 13 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): C. R. Brereton, \$120; W. Dargavel, \$780; G. C. Gardner, \$240; K. R. MacGregor, \$360; K. M. McIlraith, \$180; H. W. Stinson, \$120; R. W. Walker, \$180.

Living allowances were paid to various employees, while not on travel status, on a basis of \$3.50 per day. In this connection, those receiving annual salaries of \$2,400 or over were paid the following amounts: C. R. Brereton, \$754.25; W. Dargavel, \$642.25; W. H. Gilliland, \$1,079; A. D. Jamieson, \$659.25; W. R. McDonald, \$829.50; K. M. McIlraith, \$834; C. A. Ranson, \$1,039.50; A. G. Robertson, \$832.41; H. W. Stinson, \$1,112.50.

CD The entire expenditure under these allotments was paid to the King's Printer.

E Travelling expenses in excess of \$300 were paid to: C. R. Brereton, \$896.86; W. Dargavel, \$1,113.73; W. H. Gilliland, \$528.73; R. Humphreys, \$402.32; W. A. Keltie, \$372.39; A. D. Jamieson, \$1,210.88; W. R. McDonald, \$728.09; K. M. McIlraith, \$745.86; A. G. Robertson, \$730.27; R. W. Walker, \$463.88.

F This amount consisted of two payments: K. M. Pringle, \$3,500; King's Printer, \$1,300.

Vote 86 Expenses of work in the interests of Fire Prevention

	Estimates	Allotments	Expenditures
A Salaries	5,820 00	5,820 00	5,820 00
B Cost of Living Bonus.....	225 00	225 00	221 04
C Printing and Stationery.....	1,720 00	1,970 00	1,963 64
D Travelling Expenses	600 00	733 91	733 91
E Sundries	2,360 00	1,976 09	1,929 72
	<u>\$ 10,725 00</u>	<u>\$ 10,725 00</u>	<u>\$ 10,668 31</u>

As of March 31, 1944, there were 2 employees paid from this account. The following was receiving salary at an annual rate of \$2,400 or over on that date: W. L. Clairmont, \$4,200.

C All payments made to King's Printer.

D Travelling expenses in excess of \$300 were paid to: W. L. Clairmont, \$608.48.

E This amount includes a payment of \$767.31 to the National Film Board.

Pertaining to:

Accounts Receivable

	Amount
Fiscal year 1943-44.....	nil
Previous years—Collectable	nil
—Uncollectable	365 28
Total	<u>\$ 365 28</u>

1943-44
PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF JUSTICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	5,472,034 44	Ordinary	408,150 90
War	77,439 35		
	<u>\$5,549,473 79</u>		<u>\$ 408,150 90</u>

Receipts and Disbursements—Open Accounts

[13] Sundry Suspense Accounts..... nil

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page G—13.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Privileges, Licences and Permits.....	11,228 32	11,259 67
B Proceeds from Sales.....	391,025 91	235,219 95
C Services and Service Fees.....	192 16	85 50
D Refunds of Expenditure.....	2,687 05	11,804 29
E Miscellaneous	3,017 46	1,101 76
Total Ordinary	408,150 90	259,471 17
Special Receipts—		
F Refunds of Previous Years' War Expenditure.....		5 22
Grand Total	<u>\$ 408,150 90</u>	<u>\$ 259,476 39</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits—	
Rentals and Water Rates.....	11,228 32
B Proceeds from Sales—	
Sales of Farm Produce.....	162,722 38
Sales of Manufactured Products.....	216,020 41
Maintenance of Internees	245 12
Sales of Canada Law Reports.....	12,038 00
	<u>391,025 91</u>

Proceeds from Sales: Produce of the penitentiary farms was: potatoes, 1,353,484 lbs.; other vegetables, 2,518,396 lbs.; pork, bacon, beef and other meats, 279,299 lbs.; milk, 78,684 gallons; eggs, 31,846 doz.; grain, 63,379 bushels; corn, 135 tons; swine, 678 head; cattle, 17 head; fowl, 1,173. One hundred and ninety tons of vegetables were transferred without cost to other Government Departments—National Defence (Army Services), National Defence (Air Services), and Royal Canadian Mounted Police.

C Services and Service Fees—			
Penitentiaries	100 76		
Sheriff's Fees, Yukon Territory	91 40		
			192 16
D Refunds of Previous Years' Expenditures			
			2,687 05
E Miscellaneous—			
Fines and Forfeitures:			
Penitentiaries	236 96		
Yukon Territory	2,780 50		
			3,017 46
Grand Total			\$ 408,150 90

Comparative statement of Revenue Receipts showing Sales of Farm Produce by Penitentiaries.

	* Total Revenue Receipts		Revenue Receipts from Sales of Farm Produce	
	1943-44	1942-43	1943-44	1942-43
Dorchester	45,196 53	33,690 69	21,223 55	18,203 98
St. Vincent de Paul	123,231 99	74,957 14	33,898 76	27,388 57
Kingston	100,171 28	68,517 95	27,184 73	16,903 97
Collin's Bay	19,208 15	5,347 67	13,000 95	2,992 85
Manitoba	48,071 88	26,979 25	31,371 14	15,577 81
Saskatchewan	33,928 00	22,433 66	25,479 51	13,223 68
British Columbia	23,431 87	14,455 55	10,563 74	7,168 57
	\$ 393,239 70	\$ 246,381 91	\$ 162,722 38	\$ 101,459 43

* Includes Penitentiary fines.

Certified correct.

F. P. VARCOE,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44	1943-44	1942-43	1942-43
	Appropriations	Expenditures	Appropriations	Expenditures
Annual Appropriation Acts.....	3,504,557 00	3,103,348 09	3,548,183 00	3,076,871 39
Continuing Statutory Provisions	2,368,686 35	2,368,686 35	2,361,907 32	2,361,907 32
	5,873,243 35	5,472,034 44	5,910,090 32	5,438,778 71
Allotted from the War Appropriation	127,000 00	77,439 35	107,635 28	90,824 34
Total	\$6,000,243 35	\$5,549,473 79	\$6,017,725 60	\$5,529,603 05

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
G-4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
G-4	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	
G-4	87	Departmental Administration.....	162,853 00	133,204 47	29,648 53
G-5	88	*Remission Service.....	54,722 00	41,445 86	13,276 14
G-5	89	Administration of Justice— Miscellaneous Expenditure.....	6,000 00	3,893 31	2,106 69
G-5	90	Expenses of Litigated Matters.....	25,000 00	7,399 12	17,600 88
G-5	91	Annual Contribution to the Canadian Law Library, London, England.....	500 00	453 84	46 16
		Supreme Court of Canada— Judges' Salaries, c. 105, R.S.....	83,885 48	83,885 48	
G-6	Stat.	Administration.....	73,982 00	70,251 30	3,730 70
		Exchequer Court of Canada— Judges' Salaries and travelling allowances of Admiralty Judges c. 105, R.S.....	24,741 54	24,741 54	
G-6	Stat.	Administration.....	40,004 00	34,904 80	5,099 20
G-8	93	Stipendiary Magistrate's Court in the Yukon Territory—Administration.....	5,040 00	2,197 90	2,842 10
G-8	94	Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S.....	1,949,048 85	1,949,048 85	
G-8	95	Payments of gratuities to the widows or to any dependent children of Judges who die while in office.....	15,000 00	9,666 66	5,333 34
PENITENTIARIES BRANCH					
G-9	96	Branch Administration.....	116,113 00	53,816 02	62,296 98
G-9	97	*Operation and Maintenance of Penitentiaries, etc.	3,004,779 00	2,745,550 81	259,228 19
	468				
PENSIONS AND OTHER BENEFITS					
G-11	Stat.	Pensions to retired Judges, Judges Act, c. 105, R.S.	296,565 40	296,565 40	
G-11	98	Pension to William Tatton.....	564 00	564 00	
G-11	Stat.	Annuity to the widow of the late Right Honourable Ernest Lapointe, Appropriation Act, c. 36, 1942.....	745 16	745 16	
G-11	Stat.	Pension to Mrs. Alice Joynson, c. 11, 1914.....	499 92	499 92	
G-11	Stat.	Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.....	600 00	600 00	
G-11	Stat.	Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	600 00	600 00	
		Total Ordinary.....	5,873,243 35	5,472,034 44	401,208 91
		Total War (Details on page G-12).....	127,000 00	77,439 35	49,560 65
		Grand Total.....	\$ 6,000,243 35	\$ 5,549,473 79	\$ 450,769 56

*Complete title is shown in following details.

Salary of Minister, Hon. L. S. St. Laurent, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 87 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	139,970 00	139,517 69	118,616 65
B Cost of Living Bonus and Other Pay-list Items.....	7,283 00	7,735 31	7,735 31
C Printing and Stationery	5,000 00	5,000 00	2,740 20
D Sundries, including Travelling Expenses, Telegrams, Telephones, etc.	10,600 00	10,600 00	4,112 31
	\$ 162,853 00	\$ 162,853 00	\$ 133,204 47

As of March 31, 1944, there were 52 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: F. P. Vaneoe, Deputy Minister, \$10,000; E. Miall, Assistant Deputy Minister, \$8,000; P. M. Anderson, \$5,700; M. Bernier, \$3,420, secretarial allowance \$600; A. Bourque, \$2,400; P. Fontaine, \$5,700; R. Forsyth, \$5,700; R. Gibeault, \$5,700; B. Godbout, \$3,000; W. R. Jackett, \$3,420; *D. W. Mundell, \$3,000; J. J. O'Leary, \$2,400; *R. A. Olmstead, \$4,700; C. Stein, \$3,420.

* Received additional compensation—see following list.

As of March 31, 1944, there were 2 employees being paid war duties supplements, whose salaries are detailed above (amounts represent annual rates paid at that date): D. W. Mundell, \$420; R. A. Olmstead, \$1,000.

D Travelling expenses in excess of \$300 were paid to M. Bernier, \$512.35. Long distance telephone messages were \$1,666.68; telegrams, \$806.51; newspapers, \$113.86.

Vote 88 Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service.

	Estimates	Allotments	Expenditures
A Salaries	33,900 00	33,900 00	24,893 11
B Cost of Living Bonus and Other Pay-list Items.....	2,822 00	2,822 00	1,811 68
C Printing and Stationery.....	2,000 00	2,000 00	736 97
D Sundries, including Travelling Expenses, Telegrams, Telephones, etc.	3,500 00	3,500 00	2,307 40
E Remuneration to R.C.M.P. for assistance.....	1,600 00	1,600 00	1,300 00
F Reimbursement to R.C.M.P. for assistance	10,900 00	10,900 00	10,396 70
	<u>\$ 54,722 00</u>	<u>\$ 54,722 00</u>	<u>\$ 41,445 86</u>

As of March 31, 1944, there were 13 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: M. F. Gallagher, \$6,440; C. S. Guthrie, \$3,000; T. S. Waldron, \$3,000.

D Travelling expenses in excess of \$300 were paid to: M. F. Gallagher, \$423.02; D. Wilson, \$497.14. Long distance telephone messages were \$727.67; telegrams, \$230.88.

Vote 89 Administration of Justice—Miscellaneous Expenditure 6,000 00
Expenditures.....\$ 3,893 31

The above expenditure includes (a) the cost of taking and transcribing evidence, \$1,323.02, (b) legal fees and expenses, \$1,490.78, and (c) fees and expenses of alienists, \$646.52. Payments of legal fees, \$900, and expenses, \$510.80, to H. Butcher are included under (b).

Vote 90 Expenses of Litigated matters..... 25,000 00
Expenditures.....\$ 7,399 12

Expenditures include \$170 for Bar fees, \$800 for law stamps and \$6,295.05 for legal services. Samuel H. Adams was paid legal fees of \$107.10 and expenses of \$5.70 while Chas. Russell & Co., London, England, received \$5,708.43 for legal fees and \$473.82 for expenses.

Vote 91 Annual Contribution to the Canadian Law Library, London, England..... 500 00
Expenditures.....\$ 453 84

Expenditures include grant of \$350 to the Canadian Law Library, London, England.

Supreme Court of Canada—Judges' Salaries, Judges Act, c. 105, R.S.	83,885 48
Exchequer Court of Canada—Judges' Salaries and travelling allowances of Admiralty Judges, Judges Act, c. 105, R.S.	24,741 54
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S.	1,949,048 85
	<u>\$2,057,675 87</u>

The Judges Act, c. 105, R.S., directs that the salaries of Judges be a charge to Consolidated Revenue Fund and paid as follows:

Supreme Court of Canada: Chief Justice, \$15,000; 6 puisne Judges, each \$12,000.

Exchequer Court of Canada: President, \$10,000; 1 puisne Judge, \$9,000.

Local Judges in Admiralty of the Exchequer Court, one Judge in each district, Nova Scotia, New Brunswick, Quebec and British Columbia, each \$1,000; Prince Edward Island, \$800; Toronto, \$600.

Nova Scotia: Chief Justice, \$10,000; Judge in Equity and 5 puisne Judges, each, \$9,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 7 County Court Judges, each, \$5,000.

Prince Edward Island: Chief Justice, \$10,000; 2 assistant Judges, each \$9,000; 3 County Court Judges, each \$5,000.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the Court of King's Bench Division, each, \$10,000; 2 puisne Judges of the Court of Appeal and 3 puisne Judges of the King's Bench Division, each, \$9,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 6 County Court Judges, each, \$5,000.

Quebec: Chief Justice, Court of King's Bench and Chief Justice of Superior Court, each, \$10,000; the puisne Judge of the Superior Court appointed to perform duties of the Chief Justice in the district as constituted for the Court of King's Bench (sitting in Appeal), within which the Chief Justice does not reside, \$10,000; 11 puisne Judges of the Court of King's Bench and 35 puisne Judges of the Superior Court, each, \$9,000; Circuit Court, Senior Judge, \$8,000; 3 Judges, each, \$7,000.

Ontario: Chief Justice of Ontario and Chief Justice of High Court, each, \$10,000; 7 Justices of Appeal, each, \$9,000; 12 Justices of the High Court, each, \$9,000; 75 Judges and Junior Judges, each, \$5,000.

Manitoba: Chief Justice of the Court of Appeal and Chief Justice of the Court of King's Bench, each, \$10,000; 4 puisne Judges of the Court of Appeal and 5 puisne Judges of the Court of King's Bench, each, \$9,000; 9 County Court Judges and 1 Junior County Court Judge, each, \$5,000.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each, \$10,000; 4 puisne Judges of the Court of Appeal and 6 puisne Judges of the Court of King's Bench, each, \$9,000; 18 District Court Judges, each, \$5,000.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each, \$10,000; 4 Justices of Appeal and 5 Justices of the Supreme Court, each, \$9,000; 12 District Court Judges, each, \$5,000.

British Columbia: Chief Justice of the Court of Appeal and Chief Justice of the Supreme Court, each, \$10,000; 4 Justices of Appeal and 5 puisne Judges of the Supreme Court, each, \$9,000; 14 Judges and Junior Judges of the County Courts, each, \$5,000.

Section 21 of the Judges Act provides for, in addition to his moving or transportation expenses, a per diem allowance of \$10 in cities and \$6 elsewhere, to a Judge of the Exchequer, Superior or County Courts during periods he is attending at any place other than that at which he is, by law, obligated to reside. The per diem allowance is paid for each day or part of a day a judge is absent from his lawful place of residence. Travelling expenses of Judges of the Exchequer Court of Canada, amounting to \$2,466.33, were charged to Vote 93.

Each Judge of a District Court in Ontario by Section 22, subsection 4 of the Judges Act receives \$500 per annum as a travelling allowance, and such payments in 1943-44 were made to 11 Judges.

Section 21 of the Judges Act states that the travel allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of \$25 for transportation expenses, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of \$15.

The following statement shows the salaries and travel allowances of the Judges of the several courts:—

DEPARTMENT OF JUSTICE

G-7

	Judges' salaries	Per diem allowances	Travel allowances	Total
Supreme Court of Canada	83,885 48			83,885 48
Exchequer Court of Canada.....	18,999 96			18,999 96
Local Judges in Admiralty	5,466 58	150 00	125 00	5,741 58
	108,352 02	150 00	125 00	108,627 02
Nova Scotia:				
Supreme Court	63,999 84	1,253 00	643 20	65,896 04
Divorce Court	500 00			500 00
County Courts	34,999 44	3,066 00	1,837 38	39,902 82
Prince Edward Island:				
Supreme Court	23,352 11	246 00	80 84	23,678 95
County Courts	14,999 76	42 00	18 72	15,060 48
New Brunswick:				
Court of Appeal	28,000 00	1,048 00	340 10	29,388 10
Court of King's Bench	27,000 00	1,718 00	596 97	29,314 97
Divorce Court	500 00			500 00
County Courts	29,999 60	3,932 00	1,211 60	35,143 20
Quebec:				
Court of King's Bench	108,999 96	4,305 00	2,310 00	115,614 96
Superior Courts and Circuit Courts	345,784 68	16,970 00	4,880 26	367,634 94
Ontario:				
Court of Appeal	72,999 96	570 00	279 20	73,849 16
High Courts	117,999 96	9,968 00	4,024 27	131,992 23
County Courts	253,440 39	8,482 00	2,876 70	264,799 09
District Courts	54,999 12		5,499 12	60,498 24
Manitoba:				
Court of Appeal	45,999 96			45,999 96
Court of King's Bench	45,999 96	1,212 00	1,076 00	48,287 96
County Courts	49,999 20	2,396 00	1,790 07	54,185 27
Saskatchewan:				
Court of Appeal	36,999 96			36,999 96
Court of King's Bench.....	58,362 86	2,320 00	1,252 75	61,935 61
District Courts	85,292 54	5,328 00	2,638 61	93,259 15
Alberta:				
Supreme Court, Appeal Division.....	45,999 96	2,588 00	800 90	49,388 86
Supreme Court, Trial Division.....	54,999 96	4,932 00	2,062 75	61,994 71
District Courts	47,215 19	5,534 00	3,495 23	56,244 42
British Columbia:				
Court of Appeal	42,709 64	4,380 00	247 50	47,337 14
Supreme Court	54,999 93	3,704 00	780 00	59,483 93
County Courts	69,810 71	6,913 00	3,434 99	80,158 70
	1,815,964 69	90,907 00	42,177 16	1,949,048 85
	<u>\$1,924,316 71</u>	<u>\$ 91,057 00</u>	<u>\$ 42,302 16</u>	<u>\$2,057,675 87</u>

Vote 92 Supreme Court of Canada, Administration

	Estimates	Allotments	Expenditures
A Salaries	51,460 00	51,310 77	49,853 74
B Cost of Living Bonus and Other Pay-list Items.....	3,222 00	3,371 23	3,371 23
C Printing, Stationery, Travelling Expenses and Sundries including books, magazines, etc., for Judges, not to exceed \$350	3,300 00	3,300 00	2,792 19
D Law Books and Books of Reference for Library and binding of same	8,500 00	8,500 00	8,247 89
E Printing, binding and distributing Supreme Court Reports....	7,500 00	7,500 00	5,986 25
	<u>\$ 73,982 00</u>	<u>\$ 73,982 00</u>	<u>\$ 70,251 30</u>

PUBLIC ACCOUNTS: PART II

As of March 31, 1944, there were 22 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: G. A. Audette, \$2,700; S. E. Bolton, \$3,120; W. K. Campbell, \$2,940; *E. A. Driedger, \$3,000; C. E. Gobeil, \$3,480; A. Grenier, \$4,000; F. H. Hird, \$2,400; P. Leduc, \$7,500.

* Received a war duties supplement at an annual rate of \$420.

C Printing and stationery, \$547.55; insurance on library books, \$1,228.50.

D Receipts from sales of Law Reports for 1943-44 totalled \$12,038.

Vote 93 (and Vote 424, Further Supplementary Estimates)	Exchequer Court of Canada, Administration		
	Estimates	Allotments	Expenditures
A Salaries	25,310 00	25,244 80	23,577 43
B Cost of Living Bonus and Other Pay-list Items.....	994 00	1,059 20	1,059 20
C Judges' and Court Officials' Travelling expenses, Services of Sheriffs, Outside Court Reporters, etc.	10,200 00	10,200 00	7,513 53
D Printing and Stationery and Sundries including \$150 for Judges' Books	1,000 00	1,000 00	759 87
E Printing, binding and distributing Court Reports.....	2,500 00	2,500 00	1,994 77
	<u>\$ 40,004 00</u>	<u>\$ 40,004 00</u>	<u>\$ 34,904 80</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: H. Desmarais, \$3,000; A. W. Duclos, \$5,000; G. J. Kitts, \$3,480; R. M. Spankie, \$3,720.

C Judges' travelling expenses in excess of \$300: E. R. Angers, \$1,385.83; J. T. Thorson, \$1,080.50; Travel of staff: H. Desmarais, \$646.41; G. J. Kitts, \$947.26; R. M. Spankie, \$1,093.34. Reporting evidence, \$259; sheriff and constable fees, \$911.

D Printing and stationery, \$436.75.

Vote 94 Stipendiary Magistrate's Court in the Yukon Territory—Administration

	Estimates	Allotments	Expenditures
Salaries	2,040 00	2,040 00	1,320 00
Contingent Expenses	3,000 00	3,000 00	877 90
	<u>\$ 5,040 00</u>	<u>\$ 5,040 00</u>	<u>\$ 2,197 90</u>

Vote 95 Payments of gratuities to the widows or to any dependent children of Judges who die while in office.....	15,000 00
Expenditures.....	<u>\$ 9,666 66</u>

Widow of Judge of Court of Appeal of British Columbia (A. I. Fisher).....	1,500 00
Widow of Judge of Court of Appeal of British Columbia (W. G. McQuarrie).....	1,500 00
Widow of Judge of Court of King's Bench, Saskatchewan.....	1,500 00
Widow of Judge of Superior Court, Quebec.....	1,500 00
Widow of Judge of Circuit Court, Quebec.....	1,333 33
Widow of Judge of Supreme Court of Prince Edward Island.....	1,500 00
Widow of Judge of County Court of Prince Edward Island.....	833 33
	<u>\$ 9,666 66</u>

PENITENTIARIES BRANCH

Vote 96 Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	84,930 00	83,129 92	41,977 53
B Cost of Living Bonus and Other Pay-list Items.....	5,433 00	7,233 08	7,233 08
C Travelling Expenses	15,000 00	15,000 00	862 24
D Printing and Stationery.....	4,000 00	4,000 00	2,348 86
E Sundries	6,000 00	6,000 00	644 31
F Honorarium to Acting Superintendent.....	750 00	750 00	750 00
	<u>\$ 116,113 00</u>	<u>\$ 116,113 00</u>	<u>\$ 53,816 02</u>

As of March 31, 1944, there were 29 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *H. Coyles, \$2,700;

*R. H. Cratchley, \$2,520; *W. S. Lawson, \$4,140; S. J. Pearson, \$4,080.

* Received additional compensation—see following list.

As of March 31, 1944, there were 5 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. Coyles, \$120; R. H. Cratchley, \$300; W. S. Lawson, \$750.

C Travelling expenses in excess of \$300 were paid to J. A. McLaughlin, \$461.44.

E Includes cost of long distance telephone calls, \$132.22; telegrams, \$115.55; miscellaneous work done at the penitentiaries, \$263.52.

Vote 97 (and Vote 468, Supplementary Estimates) Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
A Salaries and Wages	1,454,865 00	1,454,252 88	1,331,386 54
B Cost of Living Bonus and Other Pay-list Items.....	181,800 00	182,412 12	182,409 61
C Retiring Allowance	20,600 00	29,153 34	29,153 34
D Uniforms	28,670 00	28,670 00	21,573 91
E Messing	40,850 00	41,263 07	41,241 62
F Printing and Stationery.....	6,500 00	6,500 00	3,432 71
G Other Administration	22,825 00	22,825 00	19,930 83
H Maintenance of Convicts.....	535,997 00	535,997 00	504,184 24
I Discharge Expenses	40,820 00	40,820 00	32,079 37
J Operating Expenses	444,227 00	444,227 00	432,835 03
K Maintenance of Fixed Assets.....	63,280 00	63,280 00	56,369 42
L Construction	92,585 00	83,618 59	31,433 70
M Machinery and Equipment.....	59,730 00	59,730 00	51,821 93
N Live Stock	12,030 00	12,030 00	7,698 56
	<u>\$3,004,779 00</u>	<u>\$3,004,779 00</u>	<u>\$2,745,550 81</u>

The distribution of expenditures by penitentiaries is as follows:—

Penitentiaries	Salaries, Cost of Living Bonus and Other Pay-list Items	Administration	Maintenance of Convicts and Discharge Expenses	Operation, Maintenance of Fixed Assets, Construction, etc.	Total
Dorchester	193,477 01	24,070 55	66,203 54	85,233 21	368,984 31
St. Vincent de Paul	389,507 48	22,721 21	156,962 33	156,574 68	725,765 70
Collin's Bay	162,678 80	10,246 91	37,234 55	62,466 01	272,626 27
Kingston	276,510 79	32,128 82	138,903 14	102,502 53	550,045 28
Manitoba	156,035 20	9,259 68	45,458 83	65,817 69	276,571 40
Saskatchewan	176,099 27	8,391 62	50,195 32	69,516 88	304,203 09
British Columbia	159,487 60	8,513 62	41,305 90	38,047 64	247,354 76
	<u>\$1,513,796 15</u>	<u>\$ 115,332 41</u>	<u>\$ 536,263 61</u>	<u>\$ 580,158 64</u>	<u>\$2,745,550 81</u>

As of March 31, 1944, there were 865 employees paid from this account, as compared with 846 on March 31, 1943: Dorchester, 110; St. Vincent de Paul, 226; Collin's Bay, 93; Kingston, 157; Manitoba, 89; Saskatchewan, 98; British Columbia, 92. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets):

	Salary rate	Allowances		Salary rate	Allowances
Dorchester:			Collin's Bay:		
*Bourque, E. G.	\$ 3,120 00		Cleeton, H.	2,040 00	900 00
Sears, L. H.	2,400 00		Craig, W. H.	4,440 00	840 00†
*Spurr, E. B.	2,520 00		Grant, W.	2,520 00	
*Timlin, E. C.	2,520 00	\$ 900 00	Keech, H. L.	2,400 00	
*Vanier, H. A.	2,520 00		Manitoba:		
St. Vincent de Paul:			Bedford, H. J.	2,520 00	
Brodeur, E. O.	2,400 00	900 00	Bloomfield, S. F.	2,520 00	
Dorais, J.	2,520 00		Bowden, N.	2,520 00	
*Gagnon, G. Z.	3,000 00		Campbell, A. H.	3,660 00	840 00†
Garceau, E.	2,400 00		*Miller, J. S. (May 8) ...	2,520 00	
LeBel, G.	4,740 00	960 00†	Nordin, E.	2,160 00	900 00
*Preville, R.	2,520 00		*Wood, W. R.	2,520 00	
Valiquette, F.	2,520 00		Saskatchewan:		
Kingston:			Akers, J. B.	2,400 00	
Allan, R. M.	5,100 00	960 00†	Cooper, H. W.	4,400 00	840 00†
Anderson, A. J.	2,520 00		Daoust, L. J.	2,520 00	
(Oct. 31, 1943)			Darby, C. S.	2,520 00	
Brady, M. J.	2,520 00		Everatt, J. W.	2,280 00	900 00
Campbell, J. H.	2,520 00		Luckraft, R. M.	2,520 00	
Hora, H.	2,400 00		British Columbia:		
(Jan. 1, 1944)			Beasley, F.	2,520 00	
*Kidd, W. E.	2,520 00		Douglass, R. S.	2,520 00	900 00
Millard, L. H.	2,100 00	900 00	Meighen, W.	4,440 00	840 00†
			Nash, F.	2,520 00	
			Ridland, G. B.	2,520 00	

* Received additional compensation—see following list.

† In these cases the amounts are deducted from, not added to, the salary rates shown.

As of March 31, 1944, there were 14 employees receiving war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): C. E. Timlin, \$300.

The following employees receiving salaries at an annual rate of \$2,400 or over, or being paid from other accounts, were receiving allowances (free quarters under Sec. 34 of the Penitentiary Act) as at March 31, 1944, or date of discontinuance (shown in brackets) at rates listed:

Dorchester: E. G. Bourque, \$180; E. B. Spurr, \$180; H. A. Vanier, \$180.

St. Vincent de Paul: G. Z. Gagnon, \$180; R. Preville, \$240.

Kingston: W. E. Kidd, \$300.

Manitoba: J. S. Miller, \$120 (May 8); W. R. Wood, \$120.

C Retiring gratuities: gratuities on retirement were paid under Section 32 of the Penitentiary Act to 11 employees as follows:

Dorchester: R. D. Steele, \$2,815.42; H. R. Thompson, \$2,979.17; N. P. Ward, \$5,381.25.

St. Vincent de Paul: J. R. H. Lapierre, \$1,333.33.

Collin's Bay: S. A. B. Willard, \$773.77.

Kingston: A. Allan (Mrs.), \$2,367.08; J. V. Donahue, \$4,736.66; H. Hora, \$3,866.66; G. W. Lakin, \$925.00; A. D. McDonald, \$2,407.50.

British Columbia: A. E. Cox, \$487.50.

Two death gratuities of three months salary, \$450 and \$630 were paid under Section 33 of the Act.

D Uniforms are made in the penitentiaries.

E Meals are served without cost to officers and guards on duty. The monthly average of meals so served was \$15.139; the average cost per meal was 20.38 cents.

G Includes the following grants in lieu of public school taxes: Dorchester, \$1,000; St. Vincent de Paul, \$500; Kingston, \$500; Manitoba, \$2,550.

H Expenditures include the following: clothing, \$69,290.76; rations, \$314,202.26; other maintenance, \$120,691.22. Care of patients in mental hospitals, the average number of whom was 50, cost \$23,016.66; medical and surgical fees, \$6,428; hospital expenses, \$1,970.18; X-ray, \$882; eye specialists' fees, \$1,873; optical supplies, \$1,315.98; dentists' fees and laboratory work, \$6,004.94.

The remuneration accumulated to the credit of 1,212 convicts discharged during the year was \$51,728.22. Against this amount the sum of \$25,709.15 covering the cost of tobacco and smokers' supplies consumed by them during the period of their incarceration, was debited, and the balance \$29,019.07 was paid to them in cash. Purchases of tobacco during the year amounted to \$34,627.82.

- I Discharge expenses include wearing apparel and transportation to point of sentence. Cost of wearing apparel was \$25,406.95; travelling expenses were \$6,518.17.
- J Fuel: Dorchester, \$29,908.14; St. Vincent de Paul, \$58,496.10; Kingston, \$36,180.78; Collin's Bay, \$25,433.35; Manitoba, \$27,571.82; Saskatchewan, \$32,928.84; British Columbia, \$12,695.83; total, \$223,214.86. Electric current: Dorchester, \$6,845.36; St. Vincent de Paul, \$10,620.82; Kingston, \$6,331.15; Collin's Bay, \$2,677.94; Manitoba, \$6,204.34; Saskatchewan, \$8,283.75; British Columbia, \$4,938.62; total, \$45,901.98. Gasoline: Dorchester, \$1,184.87; St. Vincent de Paul, \$2,545.61; Kingston, \$1,428.63; Collin's Bay, \$1,808.63; Manitoba, \$633.80; Saskatchewan, \$1,363.44; British Columbia, \$803.81; total, \$9,768.84.
- K L Includes expenditures for lumber: St. Vincent de Paul, \$12,339.20; Kingston, \$3,141.35; Manitoba, \$1,437.47; Saskatchewan, \$5,394.80; British Columbia, \$800; total, \$23,112.82.
- N The following were purchased: 12 head of draft and saddle horses, 58 head of cattle, 5 boars and 2,300 baby chicks.

Suppliers receiving \$5,000 or more: Douglas S. Biggs Co., Ltd., \$7,309.28; Boon-Strachan Coal Co., Ltd., \$27,725.52; Burns & Co., Ltd., \$13,808.23; Canada Packers Ltd., \$48,227.46; Canadian Industries Ltd., \$10,728.07; Canadian National Railways, \$25,064.64; Canadian Pacific Railway Co., \$11,626.48; Canadian Utilities Ltd., \$8,283.75; City of Winnipeg Hydro Electric System, \$6,767.92; I. Cohen & Company, \$6,264.12; Daigle & Paul, Ltd., \$5,826.99; Dominion Coal Co., Ltd., \$19,057.23; Dominion Textile Co., Ltd., \$39,698.12; Elie Coal Co., Ltd., \$40,120.73; John M. Garland Son & Co., Ltd., \$12,727.80; Henry Gatehouse & Son Inc., \$5,550.15; Harstone Coal Co., Ltd., \$25,845.83; Kingston Creamery, \$8,324.59; Lake of the Woods Milling Co., Ltd., \$6,802.17; The Liberty Wool Stock Co., \$27,185.16; W. C. MacDonald, Inc., \$34,086.18; A. Maclean & Son, \$7,813.00; Maple Leaf Milling Co., Ltd., \$5,299.45; E. J. Maxwell, Ltd., \$5,026.85; Montreal Light, Heat and Power Consolidated, \$8,949.21; Morris Coal Company, \$39,699.49; New Brunswick Electric Power Commission, \$6,188.94; North Star Lumber Co., Ltd., \$26,230.36; Novo Broom & Mop Supplies, Corp., \$9,251.41; The Ogilvie Flour Mills Co., Ltd., \$9,468.38; Penmans Ltd., \$9,406.06; Prince Albert Lumber Co., Ltd., \$5,956.87; Province of Quebec, Ministry of Health and Social Welfare, \$10,542.23; The Regent Knitting Mills Ltd., \$5,747.72; Renaud & Freres Inc., \$5,226.77; Singer Sewing Machine Company, \$10,252.81; United Shoe Machinery Co. of Canada, Ltd., \$5,171.62; The Wabasso Cotton Co., Ltd., \$6,385.73; Western Canada Flour Mills Co., Ltd., \$8,746.53; Wilsil Ltd., \$16,994.45.

PENSIONS AND OTHER BENEFITS

Pensions to retired Judges, Judges Act, c. 105, R.S. \$ 296,565 40

A statement of payments by Courts follows. The number of Judges is shown in brackets.

Supreme Court of Canada (3).....\$	23,241 34	Manitoba (4)	4,013 33
Nova Scotia (2)	8,333 16	Saskatchewan (8).....	30,150 94
Prince Edward Island (2).....	11,666 52	Alberta (4).....	18,188 05
New Brunswick (2).....	11,999 88	British Columbia (10).....	47,649 90
Quebec (6).....	36,666 48	Yukon (1)	6,000 00
Ontario (23).....	98,655 75		

Vote 98 Pension to William Tatton.....\$ 564 00

Annuity to the widow of the late Right Honourable Ernest Lapointe, Appropriation Act, c. 36, 1942	745 16
Pension to Mrs. Alice Joynson, c. 11, 1914	499 92
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927	600 00
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927	600 00
	<u>\$ 2,445 08</u>

WAR

War Allotments and Expenditures

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT					
G-12	Expenses in connection with the Administration of the Defence of Canada Regulations.....	22,500 00	19,756 44	.....	147,424 84
G-12	War Staff in the office of the Minister of Justice.....	4,500 00	4,398 68	.....	17,244 13
G-13	Penitentiaries Branch—Purchase of materials in connection with manufacture for War Departments (recoverable).....	100,000 00	53,284 23	.....	53,284 23
NON-CURRENT					
	Expenses in connection with the Prize Courts.....	.....	.....	.....	15,855 00
	Expenses of Royal Commission to enquire into the circumstances surrounding the Hong Kong Expedition (P.C. 1160 of February 12, 1942)...	.....	.....	.....	27,441 71
	Expenses of the Commission appointed to make Inquiry into the Disturbance in the Plant of the Aluminum Company of Canada, Limited, Arvida, Que.....	.....	.....	.....	9,336 58
		<u>\$127,000 00</u>	<u>\$77,439 35</u>		<u>\$270,586 49</u>

Allotment: Expenses in connection with the Administration of the Defence of Canada Regulations	22,500 00
Expenditures.....	<u>\$ 19,756 44</u>

Expenditures include: salaries, \$5,158.51, paid to the secretary and reporters; legal expenses, \$775.70; transcript of evidence, \$249.35; telephones and telegrams, \$79.12; printing and stationery, \$27.43; express, \$47.77; travelling expenses of reporters, \$2,273.32; fees, per diem living allowances and travelling expenses of committees, \$11,145.24.

Fees of \$10 per day, living allowance of \$10 per day and travelling expenses were paid to the following:

	Fees	Living allowance	Travelling expenses	Total
C. N. Cochrane	\$ 1,055 00		\$ 1,319 66	\$ 2,374 66
W. M. Dickson	1,535 00	\$ 15 00	1,346 12	2,896 12
M. A. Miller	1,085 00	205 00	1,144 71	2,434 71
R. Millar	905 00	25 00	673 00	1,603 00
A. S. Simpson	160 00	160 00	54 85	374 85
R. Taschereau	690 00	270 00	501 90	1,461 90

Payments of salaries and travelling expenses of secretary and reporters were: J. P. Grant, salary, \$1,032.55, travel, \$38.70; J. S. McArthur, salary, \$2,778.12, travel, \$2,234.62; L. Robson, salary, \$1,347.84.

Legal fees were paid as follows: J. A. Beaudou, \$6; G. Fauteux, \$344.20; R. M. Fielding, \$83; W. Lalonde, \$30; C. W. A. Marion, \$190.50; J. C. McRuer, \$25; J. J. Robinette, \$97.

Allotment: War Staff in the office of the Minister of Justice.....	4,500 00
Expenditures.....	<u>\$ 4,398 68</u>

As of March 31, 1944, there were 3 employees paid from this account.

Allotment: Penitentiaries Branch—Purchase of materials in connection with manufacture for War Departments (recoverable).....	100,000 00
Expenditures.....	\$ 53,284 23

The above net expenditure is represented by goods on hand and goods in process of manufacture to the value of \$47,864.06 and accounts receivable due from other departments in the amount of \$5,420 17.

Accounts Receivable

	<u>Amount</u>
Pertaining to:	
Fiscal Year 1943-44.....	21,169 57
Previous Years—Collectable	nil
—Uncollectable	1,038 74
Total	\$ 22,208 31

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	<u>Cr. Balance</u> <u>Apr. 1, 1943</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance</u> <u>Mar. 31, 1944</u>
Unclaimed Cheques Suspense—Justice.....	\$ 150 00			\$ 150 00

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

1943-44

PUBLIC ACCOUNTS

PART II

H

DEPARTMENT OF LABOUR

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF LABOUR

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures			
Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	18,716,964 47	Ordinary	8,771 18
Special	85,644 42	Special Receipts	458,867 97
War	19,638,438 34		
	<u>\$ 38,441,047 23</u>		<u>\$ 467,639 15</u>

Receipts and Disbursements—Open Accounts

[9] Floating Debt	nil
[10] Deposit and Trust Accounts.....	1 38
[11] Insurance, Pension and Guaranty Accounts	99,584,291 29
[12] Deferred Credits	6,092 65
[13] Sundry Suspense Accounts....	43,741 93
	<u>\$ 99,634,127 25</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page H—33.

REVENUES

Comparative Summary		1943-44	1942-43
Ordinary Revenue—			
A Return on Investments.....		4 84	13 05
B Proceeds from Sales.....		2,034 35	1,918 02
C Premium, Discount and Exchange.....		2 35	
D Refunds of Expenditure.....		6,728 29	603 82
E Miscellaneous		1 35	2 25
Total Ordinary		8,771 18	2,537 14
Special Receipts—			
F Refunds of Previous Years' Special Expenditures.....		102,162 61	93,139 70
G Refunds of Previous Years' War Expenditures.....		51,415 04	48,481 79
H Miscellaneous War Revenues.....		305,290 32	62,961 02
Grand Total		<u>\$ 467,639 15</u>	<u>\$ 207,119 65</u>

During the year it was decided that certain revenues and refunds from war activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made; and, for comparative purposes, the 1942-43 Summary of Revenues has been similarly re-classified.

Details

Ordinary Revenue—

A Return on Investments.....	4 84
B Proceeds from Sales: Sales of <i>Labour Gazette</i> and other departmental publications, \$1,957.01; Insurance Books, \$41; waste paper, \$36.34	2,034 35
C Premium, Discount and Exchange.....	2 35
D Refunds of Expenditure: Refunds of previous years' expenditure, \$4,849.31; refunds of out- standing advances, \$1,878.98.....	6,728 29
E Miscellaneous	1 35
Total Ordinary	8,771 18

Special Receipts—

F Refunds of Previous Years' Special Expenditures:

Unemployment Relief: Refunds received from the Provinces for the adjustment of expenditures included in Provincial Certificates of Claim relating to direct relief and relief settlement—Nova Scotia, \$28,195.54; New Brunswick, \$23,459.93; Quebec, \$9,262.69; Manitoba, \$20,532.82; Saskatchewan, \$769.89; Alberta, \$2,590.83; British Columbia, \$13,128.51; total \$97,940.21.

Youth Training Act, 1939: Refunds received from the Provinces for the adjustment of expenditures included in Provincial Certificates of Claim relating to the Youth Training Program—Quebec, \$425.62; Ontario, \$26.95; Manitoba, \$257.50; Saskatchewan, \$3,351.36; Alberta, \$160.97; total, \$4,222.40.....

102,162 61

G Refunds of Previous Years' War Expenditures:

Refunds to the Dominion for adjustment of expenditures included in Provincial Certificates of Claim relating to the War Emergency Training Program—Nova Scotia, \$176.38; Quebec, \$12,694.27; Ontario, \$98.16; Manitoba, \$33.57; Saskatchewan, \$7,072.19; Alberta, \$1,521.03; total \$21,595.60.

Repayment of loans to students relating to Grants to Universities and financial assistance to students, \$8,763.89.

British Columbia Security Commission, Sundry refunds, \$11,544.76:

Unemployment Insurance Commission, Expenses in connection with General Labour Transference in war industries and agriculture, \$8,917.41; sundry, \$128.69; total, \$9,046.10.

Miscellaneous, \$464.69

51,415 04

H Miscellaneous War Revenues: Revenue received for fines imposed under the National Selective Service Mobilization and Civilian Regulations, \$67,680.96; net credits to Army Labour and Prisoners of War Labour Projects Accounts—Revolving Funds, \$167,517.52; British Columbia Security Commission—revenue received from the rental of buildings, both owned and leased by the Commission, to Japanese self-supporting communities and occidental storekeepers in project areas, \$21,178.34; proceeds from sales of vegetables and livestock supplied by Commission farm projects to Commission operated store at Tashme, B.C., Commission's institutions, local merchants and packing houses, \$22,753.62; hospitalization supplied to Japanese old-age pensioners and local residents, \$3,830.23; board collected from the Commission staff resident in the various establishment staff houses, \$14,750; trucking on wood fuel operations, \$4,396.76; miscellaneous items, \$3,182.89.....

305,290 32

Grand Total\$ 467,639 15

Certified correct.

A. MacNAMARA,
Deputy Minister of Labour.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44	1943-44	1942-43	1942-43
	Appropriations	Expenditures	Appropriations	Expenditures
Annual Appropriation Acts.....	22,059,589 00	18,732,810 92	18,866,380 00	17,340,751 26
Continuing Statutory Provisions.....	69,797 97	69,797 97	528,773 85	528,773 85
Transferred from annual appropriations of the Department of Finance.....			3,617 28	3,617 28
	22,129,386 97	18,802,608 89	19,398,771 13	17,873,142 39
Allotted from the War Appropriation..	21,621,518 37	19,638,438 34	19,163,795 00	16,826,563 52
Total	\$ 43,750,905 34	\$ 38,441,047 23	\$ 38,562,566 13	\$ 34,699,705 91

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
H-4	Stat.	Salary of Minister—Salaries Act, c. 182, R.S....	10,000 00	10,000 00	
H-4	Stat.	Motor Car Allowance to Minister—Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
H-5	99)	Departmental Administration.....	332,507 00	323,946 74	8,560 26
H-5	469)				
H-5	100)	Annuities Act.....	305,610 00	303,917 28	1,692 72
H-5	425)				
H-6	Stat.	Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S.....	32,180 49	32,180 49	
H-6	101	Combines Investigation Act.....	30,250 00	25,210 54	5,039 46
H-6	102	Fair Wages and Conciliation.....	134,702 00	123,396 86	11,305 14
H-7	103	Industrial Disputes Investigation Act.....	63,200 00	57,833 19	5,366 81
H-7	104)	Labour Gazette and other Publications authorized by Labour Department Act.....	70,770 00	58,481 02	12,288 98
H-7	426)				
H-7	Stat.	Technical Education Act, c. 193, R.S.—Payments to the Province of Manitoba for encouragement of Technical Education....	23,497 48	23,497 48	
H-8	105	Payments to the Provinces under agreements respecting Youth Training, including undischarged commitments of previous years.....	500,000 00	235,677 33	264,322 67
H-8	471	Vocational Training Co-ordination Act, 1942—Expenses of Advisory Council.....	10,000 00	3,381 47	6,618 53
UNEMPLOYMENT INSURANCE ACT, 1940					
H-8	106	Administration.....	5,375,150 00	5,170,900 33	204,249 67
H-14	107	Government contribution to the Unemployment Insurance Fund.....	15,000,000 00	12,344,421 74	2,655,578 26
H-15	108	Advances to Workers under section 91 of the Act	50,000 00		50,000 00
SUPERANNUATION AND RETIREMENT BENEFITS					
H-15	Stat.	Gratuities to families of deceased employees, Civil Service Act, c.22, R.S.....	2,120 00	2,120 00	
Total Ordinary.....			21,941,986 97	18,716,964 47	3,225,022 50
SPECIAL					
H-15	109	To provide for Relief Projects (undischarged commitments).....	187,400 00	85,644 42	101,755 58
Total Special.....			187,400 00	85,644 42	101,755 58
Total War (Details on page H-15)...			21,621,518 37	19,638,438 34	1,983,080 03
Grand Total.....			\$43,750,905 34	\$38,441,047 23	\$5,309,858 11

Salary of Minister, Hon. Humphrey Mitchell, Salaries Act, c. 182, R.S.	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 99 (and Vote 469, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	267,281 00	235,781 00	233,615 97
B Cost of Living Bonus and Other Pay-list Items.....	19,526 00	21,826 00	20,497 76
C Conference Expenses	1,000 00	100 00	18 00
D Printing and Stationery.....	17,000 00	37,500 00	37,290 66
E Publicity	3,000 00	3,000 00	2,273 00
F Subscriptions to Newspapers, etc.....	1,200 00	2,700 00	2,520 71
G Sundries	6,500 00	9,500 00	7,748 81
H Telephones, Telegrams and Postage.....	10,500 00	13,500 00	12,866 11
I Travelling Expenses	6,500 00	8,600 00	7,115 72
	<u>\$ 332,507 00</u>	<u>\$ 332,507 00</u>	<u>\$ 323,946 74</u>

As of March 31, 1944, there were 171 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A.			Jamieson, S. M. (Jan. 9) ..	3,360 00	
Deputy Minister	\$ 10,000 00		Leacy, F. H.	2,880 00	
MacDonald, V. C.			Lefebvre, P. J.	2,820 00	
Asst. Deputy Minister...	7,500 00	\$ 783 74	Luxton, E. A. G.	4,800 00	
*Alexander, G.	2,460 00		MacDonald, F. M.	3,000 00	
Black, H. A.	5,000 00		MacKintosh, M.	3,360 00	
Bolton, C. W. (Jan. 12) ..	3,720 00		McCord, C. R.	2,880 00	
*Brown, A. H.	5,000 00		Peebles, A.	5,400 00	426 93
Casselman, P. H.	2,880 00		*Runions, H. R. (Aug. 1) ..	3,000 00	
Cram, R. M.	3,000 00		Rutherford, H. R.	3,660 00	
Durkin, D. O.	2,820 00		Rutledge, J. C. (Dec. 1) ..	3,600 00	
Enright, C. A.	2,400 00		Sutherland, J. D.	3,000 00	
Fitzsimmons, H. P.	2,880 00		Wilson, B.	2,400 00	
Greene, G. G.	4,080 00		*Wyatt, J. M.	2,520 00	
Howland, R. D.	3,840 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 12 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): G. Alexander, \$360; A. H. Brown, \$400; H. R. Runions, \$60; J. M. Wyatt, \$480.

G Includes a payment of \$5,000 as a grant to Frontier College, authorized by P.C. 43/9745, December 27, 1943.

I The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$800: Hon. Humphrey Mitchell, \$850; G. Anderson, \$459.90; V. A. Nagle, \$395.70; H. Pammett, \$759.41; V. C. Phelan, \$401.82.

Vote 100 (and Vote 425, Further Supplementary Estimates) Annuities Act

	Estimates	Allotments	Expenditures
A Salaries	88,965 00	89,665 00	88,830 65
B Cost of Living Bonus and Other Pay-list Items.....	10,895 00	11,345 00	11,219 71
C Commissions to Agents.....	186,500 00	184,400 00	183,960 30
D Printing and Stationery.....	9,800 00	8,400 00	8,400 00
E Sundries	6,000 00	8,000 00	7,885 44
F Telephones, Telegrams and Postage.....	2,700 00	3,000 00	2,866 37
G Travelling Expenses	750 00	800 00	754 81
	<u>\$ 305,610 00</u>	<u>\$ 305,610 00</u>	<u>\$ 303,917 28</u>

This vote provides for the expenses of the administration of the Government Annuities Act, c. 7, R.S.

As of March 31, 1944, there were 73 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: E. G. Blackadar, \$1,620; E. J. Grimes, \$2,700; C. H. Houston, \$2,400; C. H. McQuarrie, \$3,000; S. B. Stewart, \$2,520. C The following agents were paid commissions of over \$5,000: F. W. E. Bartholomew, \$6,554.91; A. Berscht, \$6,971.33; F. C. Crosby, \$5,176.96; F. MacKinnon, \$5,568.84; A. E. Milton, \$5,308.02; R. Seguin, \$5,333.42; G. C. Wright, \$5,016.73. The Post Office Department was paid \$11,922.50 representing commissions to Postmasters on sale of Government Annuities.

Government Annuities—Payment required to maintain reserve, Government Annuities Act,

c. 7, R.S. \$ 32,180 49

Section 15 of the Government Annuities Act requires that in the statutory statement with respect to liabilities "at the end of each fiscal year shall appear the present value of the prospective annuities contracted for up to the end of such fiscal year". As premium, income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount. Further information in this connection will be found under the account "Government Annuities" under Open Accounts further on in this section.

Vote 101 Combines Investigation Act

	Estimates	Allotments	Expenditures
A Salaries	22,045 00	21,845 00	21,279 52
B Cost of Living Bonus and Other Pay-list Items.....	705 00	905 00	849 18
C Fees and Expenses of Legal Counsel, Accountants, Special Commissioners and Witnesses	5,000 00	5,000 00	2,315 28
D Printing and Stationery	500 00	500 00	6 82
E Sundries	500 00	500 00	263 55
F Telephones, Telegrams and Postage.....	500 00	500 00	4 05
G Travelling Expenses	1,000 00	1,000 00	492 14
	<u>\$ 30,250 00</u>	<u>\$ 30,250 00</u>	<u>\$ 25,210 54</u>

This vote provides for the expenses of the administration of the Combines Investigation Act, c. 26, R.S.

As of March 31, 1944, there were 8 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: *H. M. Brown, \$4,140; F. A. McGregor, \$7,000; *A. S. Whitely, \$3,000.

* Received additional compensation—see following list.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. M. Brown, \$480; A. S. Whitely, \$600.

Vote 102 Fair Wages and Conciliation

	Estimates	Allotments	Expenditures
A Salaries	99,790 00	90,040 00	83,808 63
B Cost of Living Bonus and Other Pay-list Items.....	2,412 00	3,162 00	3,042 78
C Printing and Stationery.....	3,000 00	3,000 00	1,003 53
D Sundries	1,000 00	1,000 00	416 98
E Telephones, Telegrams, Postage.....	3,500 00	12,500 00	12,256 10
F Travelling Expenses	25,000 00	25,000 00	22,863 84
	<u>\$ 134,702 00</u>	<u>\$ 134,702 00</u>	<u>\$ 123,396 86</u>

This vote provides for the expenses of the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935.

As of March 31, 1944, there were 32 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: *F. J. Ainsborough, \$3,120; G. R. Currie, \$3,120;

W. Dunn, \$3,000; *F. E. Harrison, \$4,500; R. H. Hooper, \$3,120; H. S. Johnstone, \$4,140; A. MacDonald, \$3,000; M. M. McLean, \$6,000; J. S. McCullagh, \$4,800; *J. P. Nicol, \$3,480; L. Pepin, \$3,120; H. Perkins, \$3,720; H. R. Pettigrove, \$4,500; G. P. Shields, \$3,000; F. X. R. Trepanier, \$4,800.

* Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): F. J. Ainsborough, \$540; F. E. Harrison, \$720; J. P. Nicol, \$180.

F Travelling expenses in excess of \$300 were paid to: F. J. Ainsborough, \$1,596.35; R. W. Crumb, \$900.36; G. R. Currie, \$412.95; F. E. Harrison, \$4,203.28; R. H. Hooper, \$1,402.21; H. S. Johnstone, \$1,286.75; F. LaFortune, \$1,481.46; A. MacDonald, \$832.28; J. S. McCullagh, \$1,799.87; J. P. Nicol, \$2,035.21; L. Pepin, \$1,394.45; H. Perkins, \$989.11; H. R. Pettigrove, \$1,788.52; H. R. Rutherford, \$566.94; F. X. R. Trepanier, \$844.22; B. Wilson, \$406.39.

Vote 103 Industrial Disputes Investigation Act

	Estimates	Allotments	Expenditures
A Expenditures re various Boards and Inquiries under the Act..	60,000 00	60,000 00	56,000 46
B Printing and Stationery.....	1,500 00	1,500 00	744 48
C Telephones, Telegrams and Postage.....	1,700 00	1,700 00	1,088 25
	<u>\$ 63,200 00</u>	<u>\$ 63,200 00</u>	<u>\$ 57,833 19</u>

This vote provides for the expenses of the administration of the Industrial Disputes Investigation Act, c.112, R.S.

As of March 31, 1944, there were two employees paid from this account. One employee was receiving a salary at an annual rate of \$2,400 or over on that date: B. Rose, \$4,200.

Vote 104 (and (a) Vote 470, Supplementary Estimates; (b) Vote 426, Further Supplementary Estimates) *Labour Gazette* and Other Publications authorized by Labour Department Act

	Estimates	Allotments	Expenditures
A Salaries	11,520 00	14,020 00	10,728 89
B <i>Labour Gazette</i> Correspondents.....	6,330 00	6,330 00	6,322 33
C Cost of Living Bonus and Other Pay-list Items.....	2,220 00	2,220 00	1,986 35
D Printing and Binding.....	50,000 00	47,500 00	39,355 85
E Stationery and Supplies.....	500 00	500 00	47 49
F Sundries	200 00	200 00	40 11
	<u>\$ 70,770 00</u>	<u>\$ 70,770 00</u>	<u>\$ 58,481 02</u>

Payments were for the expenses in connection with the publication and distribution of the *Labour Gazette* and other bulletins, as provided in the Labour Department Act, c.111, R.S.

As of March 31, 1944, there were 50 employees, including 45 *Labour Gazette* Correspondents, paid from this account and 2 employees were being paid war duties supplements. H. J. Walker received a salary of \$3,600 and a war duties supplement of \$300.

Technical Education Act, c. 193, R.S.—Payments to the Province of Manitoba for encouragement of Technical Education.....\$ 23,497 48

The Technical Education Act, c.193, R.S., as amended, provides for payments to the Provinces for the purpose of promoting and assisting technical education, subject to the Provinces fulfilling certain conditions.

**Vote 105 Payments to the Provinces under Agreements respecting Youth Training, including undis-
charged commitments of previous years**

	Estimates	Allotments	Expenditures
A Prince Edward Island.....		12,000 00	6,765 47
B Nova Scotia		25,000 00	14,466 02
C New Brunswick		30,000 00	22,068 38
D Quebec		155,000 00	90,409 67
E Ontario		20,000 00	6,993 59
F Manitoba		20,000 00	5,016 33
G Saskatchewan		40,000 00	25,430 00
H Alberta		60,000 00	21,831 08
I British Columbia		45,000 00	42,696 64
J Unallotted		93,000 00	
	<u>\$ 500,000 00</u>	<u>\$ 500,000 00</u>	<u>\$ 235,677 33</u>

The amount of the above vote was not subdivided in the Estimates details; the allotments were authorized by P.C. 3172, April 19, 1943.

This vote provides for payments to the Provinces, including undischarged commitments, under agreements between the Dominion and the Provinces, entered into under the provisions of the Vocational Training Co-ordination Act, c.34, 1942, for training to fit persons for employment in agriculture, forestry, commerce or in any other primary or secondary industry in Canada for the purpose of contributing to the efficient prosecution of the war, and for the continuation of approved projects formerly carried on under the Youth Training Act, 1939.

Vote 471 Vocational Training Co-ordination Act, 1942—Expenses of Advisory Council.. 10,000 00
Expenditures.....\$ 3,381 47

The Vocational Training Co-ordination Act, c.34, 1942, provides for the appointment of an Advisory Council to carry out investigations of questions relating to the operation of the Act and make reports and recommendations thereon.

This allotment was for payment of travelling expenses and per diem allowances of the members of the Council who serve without salary. The following members in receipt of remuneration on a per diem basis of \$10 were paid travelling expenses in excess of \$300: F. T. Faircy, \$511.13; F. McNally, \$420.15; B. Oxner, \$341.45.

UNEMPLOYMENT INSURANCE ACT, 1940

Vote 106 Administration

	Estimates	Allotments	Expenditures
A Salaries	7,640,337 00	6,763,421 69	6,760,952 30
B Cost of Living Bonus and Other Pay-list Items.....	824,963 00	987,773 36	985,325 42
C Professional and Special Services.....	35,000 00	65,159 69	64,805 31
D Commissions to Post Office Department.....	325,000 00	305,000 00	269,255 64
E Printing and Stationery.....	300,000 00	361,393 54	254,306 11
F Supplies and Materials.....	10,000 00	1,445 58	271 99
G Unemployment Insurance Stamps.....	50,000 00	25,000 00	22,698 14
H Unemployment Insurance Workers' Books.....	90,000 00	83,000 00	52,908 04
I Travelling Expenses	400,000 00	407,910 29	405,838 77
J Freight, Express and Cartage.....	35,000 00	33,730 06	32,813 70
K Equipment	100,000 00	202,380 38	145,028 68
L Telegrams, Telephones and Postage.....	400,000 00	397,051 04	385,738 69
M Lands and Buildings.....	50,000 00	82,734 45	71,375 46
N Rents	400,000 00	494,318 18	452,292 53
O Advertising and Publicity.....	50,000 00	122,283 09	83,359 17
P Miscellaneous Current Expenses.....	40,000 00	42,548 65	41,002 50
	<u>10,750,300 00</u>	<u>10,375,150 00</u>	<u>10,027,972 45</u>
Less 50 per cent for National Selective Service (Special War) ..	<u>5,375,150 00</u>	<u>5,000,000 00</u>	<u>4,857,072 12</u>
	<u>\$5,375,150 00</u>	<u>\$5,375,150 00</u>	<u>\$5,170,900 33</u>

During the fiscal year 1943-44 the Unemployment Insurance Commission continued to administer certain phases of the National Selective Service program. Although the additional expenses incurred in carrying out this program were properly a charge to an allotment from the War Appropriation, it was found impossible to segregate the expenses as between Unemployment Insurance and National Selective Service activities because—(i) a considerable part of National Selective Service Work would have been undertaken in the ordinary placement of workers; (ii) staff were engaged on both classes of work and did not devote their time exclusively to one or the other; and (iii) many of the new National Selective Service offices were operated by trained staff of the Unemployment Insurance Commission. In view of these circumstances, expenditures that were solely due to National Selective Service activities or to the work of the Unemployment Insurance Commission were charged accordingly and the remainder of the expenditures were charged originally to this vote and subsequently divided equally between the two services.

Towards the close of the fiscal year, Treasury Board approved of a reduction of \$375,150 in the estimated expenditure and cash allotment from the War Appropriation for the National Selective Service program, it having been determined that this sum was surplus to actual requirements for the fiscal year.

As of March 31, 1944, there were 5,728 employees paid from this vote and from the war allotment for National Selective Service. The following table shows those who were paid annual salaries of \$2,400 or over exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of \$300.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Trotter, L. J., Chief Commissioner	\$ 12,000 00	\$ 779 16	Butterfield, J. E.	2,700 00	
Mitchell, A. M., Commissioner	8,000 00	1,205 99	Cale, R. A. G.	3,000 00	1,057 63
Tallon, R. J., Commissioner	8,000 00	1,032 33	Caloren, H. F.	4,920 00	400 11
Altimas, F. J.	3,000 00	538 20	Campbell, C. B.	2,400 00	314 70
Anderson, G. (Mar. 1) ...	3,000 00	1,372 41	Campbell, J. O. C.		
Anderson, R. G.	2,700 00		(Aug. 23)	3,000 00	
Angus, W. G.	3,600 00		Carle, A. J. (Mar. 1) ...	2,700 00	
Armstrong, L. G.	3,000 00		*Carnill, W.	3,000 00	
Atkinson, W. S. (Oct. 21) .	3,000 00		Cartier, E. A.	3,000 00	
Auger, E. H.	2,700 00	586 71	Cartlidge, A. V.	2,700 00	
Baillargeon, J. O.	2,700 00	477 76	Carson, H. C.	3,000 00	
Baird, H.	2,640 00		Caswell, A. M.	2,400 00	387 15
Ball, H.	2,700 00		Charbonneau, L.	2,400 00	
Ball, R. W.	2,640 00		Chartier, A. (Jan. 1) ...	3,000 00	422 26
Barclay, R. G.	4,920 00	1,259 12	Christie, D.	2,700 00	
Barker, W. H.	2,520 00		*Clarke, R. F.	2,580 00	
Barton, S.	2,520 00		Clarry, A. G.	3,000 00	796 42
Beauchemin, L. J.	2,700 00		Clegg, F. G.	2,640 00	735 03
Beauchemin, S.	2,700 00		Clendenning, C. A.	3,600 00	315 69
Beaudoin, O.	2,400 00		Cochrane, J. A. (Jan. 16) .	3,000 00	
Beauvais, J. E.	3,000 00	327 57	Coghlan, J. J.	2,700 00	
Beckingham, W. W.	2,400 00		Cole, C.	2,640 00	807 72
Beckwith, E. R.	2,640 00		Coles, F. B.	3,000 00	
Bergevin, L. M.	2,640 00	449 39	Collins, A. B.	2,640 00	1,655 07
Black, J. H.	3,000 00	1,157 76	Collins, G. S.	2,520 00	
*Black, W. P.	2,460 00		Compton, J. F.	3,000 00	1,278 81
Blair, M. P.	3,600 00	596 06	Cook, I. M.	2,640 00	1,838 14
Bolduc, A. W.	2,400 00	542 24	Cooney, V. A.	2,880 00	
Bolduc, L.	2,400 00		Cornell, E. R.	3,000 00	
*Boucher, O.	2,460 00		Corney, J.	2,520 00	1,029 84
Boyd, G. C.	3,000 00		Cote, Andre	3,600 00	
Boyd, J. A.	2,400 00		Cote, A. W.	2,400 00	341 49
*Boyer, C. W.	2,760 00		Cote, J. P.	2,640 00	
Boyle, A. E.	3,000 00	648 40	Cote, R. A.	3,000 00	
Brabant, L. G. H.	2,520 00		*Coulson, L. F. D.	2,580 00	1,003 86
*Bricault, A. C.	3,000 00	1,777 36	Coy, R. J.	2,640 00	1,123 23
Brockington, H.	3,000 00		Craig, V. A.	2,400 00	1,172 14
Brown, C. A. C.	3,000 00		Crawford, C. C.	3,000 00	
Brown, E. H. (Feb. 17) ..	3,300 00		Crosbie, T. C.	3,200 00	
†Brown, R.	4,500 00		Crowcroft, A. A.	3,000 00	372 66
*Buckley, G. A.	3,000 00		Cuff, W. G.	2,700 00	
Bullard, W.	2,400 00		Cullen, W. H.	2,520 00	
Butt, F. C.	2,400 00		Cumberford, J.	3,000 00	490 94
			Cummings, B. W.	2,700 00	680 16
			Cunningham, J. F.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Curry, L. J.	2,520 00	1,957 21	Gardiner, L. C.	2,700 00	462 20
Curry, N. M.	3,300 00	1,137 07	Gaudette, J. A. P. F. ...	2,640 00	798 15
Cuthbertson, P. T. (Oct. 27)	3,000 00		Gelardie, A. J.	3,000 00	337 91
Dalgleish, A.	3,300 00		George, A.	3,600 00	1,507 72
Dallard, R. J. (June 25) ..	2,520 00		Gerson, J. L. (Oct. 1) ...	3,000 00	
Daly, W. J.	2,700 00		Gerry, W.	2,400 00	
Daniels, R. G.	2,700 00	465 06	Gibbs, A. E.	3,000 00	
Darling, C. (Part Time) .	3,600 00		Gibson, M. M.	2,700 00	
*Darracott, W. H.	3,000 00	968 63	Gingras, G. F.	2,700 00	400 02
Dauth, H. T.	3,000 00		Gingras, P. (Nov. 11) ...	2,700 00	
Davidson, G. J.	3,000 00	640 96	Goulden, A. E.	2,400 00	
Davidson, M. A.	2,400 00	615 56	*Gravel, C. A.	2,700 00	
Davis, S. G.	3,300 00		Gravelly, T. G.	2,700 00	354 22
Davison, W.	3,000 00	1,836 98	Gray, J. E.	2,700 00	428 42
Decarie, J. M.	2,400 00		Greenwood, A. G.	2,700 00	1,350 97
Delisle, J.	2,400 00	433 41	*Grenier, P. L.	2,640 00	
Deschamps, O., Jr.	3,300 00	661 26	Groulx, R. H.	3,000 00	
Desjardins, H. (Jan. 16) ..	2,400 00	572 95	Guevremont, R.	3,000 00	
Desnoyers, N.	3,300 00	819 33	*Guay, J. T. M.	3,000 00	
Desormeaux, E. C.	4,020 00		Gunter, A. J. (Jan. 3) ...	2,400 00	407 87
Dillon, E. M.	3,600 00	664 83	*Hall, C. L.	2,460 00	309 53
Dinsmore, K. M. (Mar. 5)	2,640 00		*Hall, R. H.	2,580 00	437 57
Dion, M.	2,520 00	663 79	Hardisty, E. B.	2,400 00	
Dionne, E. A.	3,300 00		*Hartley, R. P.	3,720 00	2,626 33
Donnelly, J. E.	2,400 00		Hayward, C. L.	2,400 00	
Doughty, H.	3,300 00	1,642 43	Heap, J. F.	2,640 00	2,328 65
Downing, G. M.	2,640 00	1,430 79	Heaps, A. A.	4,020 00	1,479 84
Doyle, G. J.	2,400 00		Heffernan, H. P. G.	2,520 00	
Dubin, C.	3,120 00		Hekkema, H. D.	3,600 00	339 90
Dubuc, E.	2,520 00		Henley, C. S.	3,600 00	890 19
Dubreuil, R. (Nov. 18) ..	3,300 00		*Hetherington, W. I.	3,000 00	740 83
Duff, H. O.	2,400 00	558 61	Heuchan, G. E.	2,640 00	1,030 89
Dugas, L.	3,000 00		*Hill, W. E.	2,640 00	509 73
Duncan, A. M.	3,300 00		Hinchey, R. S.	2,400 00	832 02
*Duncan, W.	3,000 00	667 49	Hodgson, F. J. H. (Aug. 19)	2,700 00	
Dunham, A. G.	3,000 00	775 36	Holmes, H. W.	2,700 00	1,282 70
Dutcher, H. K.	2,700 00	320 35	Holmes, W. M.	2,520 00	
*Dwyer, J. F.	3,000 00	480 84	Hopper, R. J.	2,400 00	
Eadie, M.	3,000 00		Horrobin, W.	3,300 00	
Edmunds, G. L.	2,400 00		Hoskin, S. G.	3,300 00	
Elliott, E. F.	3,000 00	888 12	Houghton, E. J.	2,700 00	
Emery, E. M.	3,000 00		Houston, E. H. (Sept. 1) .	2,400 00	318 43
Ennis, H. R.	2,640 00	609 36	*Howden, C. B.	2,640 00	504 50
Fabian, L. G.	3,000 00	346 30	Hudson, C. R.	3,300 00	
Faulkner, M.	2,400 00	1,371 04	Hudson, H. C.	4,020 00	1,016 61
Fennell, R. J.	3,000 00		Hurtubise, L. V. D.	3,000 00	1,184 02
Ferrier, A. R.	2,700 00		Hyssop, W. J.	3,200 00	
Filshie, J. W.	2,400 00	1,214 74	Inch, V. G. (Mar. 12)	2,400 00	
Finlay, W. W.	2,400 00		Ireland, G.	2,700 00	1,150 70
Fitzgerald, I. I.	2,700 00		*Irving, A. J.	2,640 00	
Fitzpatrick, R. C.	2,400 00	385 22	Irwin, H. F.	3,000 00	1,426 38
Fleet, H. E.	2,520 00		Irwin, R. T.	3,000 00	1,185 39
Forbes, S. H.	2,520 00		Jackson, D. M.	3,000 00	1,671 88
*Fortier, E. H.	2,460 00		Jackson, R. E.	2,400 00	
Foster, J. R.	2,520 00		Jarvis, F. J.	2,400 00	2,670 79
Foster, W. R.	2,700 00		Jones, L. C.	2,400 00	
Frame, A. E.	3,300 00		Jones, P. G.	3,000 00	533 69
Franks, F. (Dec. 7)	2,700 00	871 39	Joubert, E.	2,400 00	
Fraser, D. J.	3,000 00	647 51	Katz, J.	3,000 00	
Fraser, L. W.	2,400 00		*Keating, J. P.	2,880 00	1,575 41
Gagne, A.	2,640 00	1,783 38	Keetch, H.	3,000 00	377 97
Galarneau, P. A.	2,700 00	594 71	Kennedy, A. D.	3,300 00	
Gamache, V. (Jan. 1)	2,400 00	784 81	Kristjansson, J. F.	3,000 00	529 72

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kyle, S. H.	2,400 00		McNeil, R. E.	3,000 00	934 64
Laberge, E. P.	4,020 00	1,005 35	McNinch, A. S.	2,400 00	714 96
Lacroix, J. C.	2,400 00		McTaggart, R.	2,400 00	
Laflamme, J. Albert	2,700 00	1,558 21	McTeer, W. S.	3,000 00	1,330 11
Laflamme, J. Armand			Menard, A. J.	2,700 00	1,042 18
(Jan. 16)	2,700 00		Merrithew, J. P.	2,700 00	
Lafond, L. J.	2,700 00		Metcalfe, V. H.	3,000 00	1,316 59
Lafortune, T. J.	2,400 00		Michaud, G. E. (Mar. 1)	3,000 00	739 92
Lamarre, J. N. G.	2,520 00		Moran, W. C.	2,520 00	
Lamezan, P. de	2,400 00		Morier, B. J.	2,700 00	
*Landon, C. S.	2,640 00		Morin, J. N. A.	2,400 00	411 63
Lariviere, E. C.	3,000 00	791 86	Morley, E. S.	2,400 00	311 01
Larkin, S. V.	2,700 00	616 30	Morris, E. L.	2,640 00	1,733 59
Larway, J. B.	2,700 00	1,339 69	*Mudge, C. A.	2,760 00	315 98
Lashbrook, S. C.	2,400 00	1,236 34	Munro, J. F.	2,700 00	
Laurion, G.	3,000 00		Murphy, D. F.	2,400 00	
Lavoie, E.	3,300 00	433 63	Murray, H. S.	2,400 00	887 94
LeBlanc, J. M.	2,400 00		Neal, E. S.	3,300 00	480 86
Lee, F. R.	3,000 00	877 01	Nesbitt, R. H.	3,000 00	471 11
Livingstone, H. S.	2,400 00		Newton, C. A.	2,400 00	
Lockerby, G. J.	3,000 00	616 59	Nicholson, J. C.	3,000 00	560 23
*Lough, G. A.	2,640 00		Nisbet, J. F.	3,000 00	539 25
Luders, T. C.	3,000 00	516 39	Odum, A. J.	3,120 00	
*Lymburner, L. M., Jr.			*O'Gorman, M. L.	2,520 00	576 84
(Nov. 15)	3,600 00	691 11	O'Malley, W. C.	3,000 00	
Lyon, J. E.	4,020 00		Ord, G. L.	2,640 00	
Macaulay, P. N.	3,300 00	917 81	Ortiz, H. T.	3,000 00	
MacDonald, G. A.	3,000 00		Paradis, G. E.	2,700 00	
MacDonald, H. E.	3,000 00		Parker, M. E. S.	2,700 00	305 76
*MacDonald, W. T.	2,640 00	1,347 76	*Parkinson, T.	2,640 00	1,282 96
MacIntyre, T. C.	2,400 00	1,112 53	Paterson, W. G.	2,400 00	
Mackenzie, J. K.	3,000 00	1,029 82	Peck, J. C.	2,700 00	
Mackinnon, M. M.	3,000 00	846 66	Peebles, A. (Transferred to Vote 99, Dec. 1)	5,400 00	
MacLachlan, A. O.	2,460 00		Peers, A.	2,700 00	437 48
MacLean, A. B.	2,700 00	446 00	Pelletier, A.	2,400 00	
MacPhail, L. L.	2,640 00	1,423 63	Pelletier, J. W.	3,000 00	1,252 99
MacPhail, N. A.	2,400 00	340 14	Pendock, H. V. de (Jan. 18)	3,000 00	
MacVicar, G. D.	3,000 00		Perdue, J. J. (Aug. 1) ...	3,000 00	486 13
Mangan, M. F.	3,000 00	1,489 78	*Perry, H. L.	3,300 00	1,083 26
Marion, P. G.	2,700 00		*Phelan, V. C.	4,500 00	401 82
Marsh, K.	2,700 00	442 09	*Phillips, T. A.	2,520 00	1,391 97
Martin, S. G.	2,640 00		*Picard, S.	3,360 00	
Masson, P. A.	3,600 00		Pickard, H. G.	3,000 00	
Maxwell, D. G.	2,700 00		Pippy, W. H.	2,400 00	
Mayer, C. S.	2,400 00		Plunkett, A. H.	2,400 00	
McBride, M. H.	2,700 00		Ponfret, S. J.	2,520 00	
McCallum, J. D.	3,300 00	371 23	*Pope, R. H. (Dec. 8) ...	2,580 00	
McClennan, L. W.	2,400 00		Pratt, A. V.	3,000 00	1,223 17
McCullough, W. B.			*Pratt, R. F.	3,000 00	398 25
(Feb. 17)	2,700 00	893 29	*Prefontaine, J. A.	2,460 00	474 09
McDermot, H. C.	3,000 00		*Prefontaine, L. V.	4,020 00	554 24
McDonald, H. A.	2,400 00		Preston, G. H.	2,400 00	659 47
*McDonald, R. F. (To National Defence-Air, May 17)	2,640 00		Quevillon, H. C. (Oct. 29)	2,520 00	
McDonald, W. P.	2,400 00		Quilty, S. P.	2,400 00	
McFarquhar, C. C.	2,700 00	1,777 14	Rackham, A.	2,520 00	792 53
McGregor, J.	2,520 00		*Raper, C. S.	2,760 00	1,608 24
McGregor, K. R.	2,700 00	942 04	Raper, H. B.	2,400 00	
McIver, I. M.	2,400 00	1,433 15	*Reid, E. H.	2,700 00	
McKinnon, J. F.	3,600 00	1,220 74	Reid, G. G.	3,000 00	433 64
*McKinstry, W.	3,720 00	1,238 81	Relph, H. S.	4,020 00	442 80
McLean, N. A.	2,400 00		Renwick, J. F. W.	3,000 00	
McMehen, R. J.	2,400 00	1,238 06	Renwick, J. W.	2,400 00	
			Rettie, J. E.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Reynolds, M.	2,400 00		Stevens, W. (Sept. 5) ...	2,700 00	321 62
Richard, G. (Dec. 10) ...	3,000 00	915 35	Stevenson, R.	2,400 00	
Richardson, H. R.	2,400 00		Stockan, I. H.	2,640 00	
Richardson, W. E.	3,000 00	1,625 78	*Stratton, H. C.	3,000 00	
*Roberts, W. M.	3,000 00	952 43	*Street, G. E.	2,640 00	
Robertson, C. F.	2,400 00		*Sullivan, B. G.	4,020 00	1,288 78
Robertson, D. W.	2,400 00		Symonds, C. S.	2,400 00	1,282 23
Robillard, F. G. A.	2,400 00		Tallon, J. G.	2,400 00	
Robinson, H. F.	3,000 00		Tassi, J. S. G.	2,520 00	495 83
Rogers, L. W.	2,400 00		*Tellier, J. H. (Mar. 5) ..	3,000 00	
Ross, C.	3,000 00	918 46	*Temple, J. W.	3,600 00	
*Ross, W. H. (Oct. 30) ...	3,000 00	312 17	Theriault, A.	3,000 00	434 11
Ross, W. R.	2,700 00		*Thomas, E. W.	2,520 00	
Rous, M. E.	3,000 00		Toole, G. W. (Sept. 10) ..	3,000 00	
Rousseau, E.	2,700 00	965 66	Treleaven, K. N.	2,880 00	1,202 34
Rousseau, J. L. (Jan. 16)	3,000 00		Tremblay, J.	3,000 00	759 56
Russell, R. B. (Mar. 30) .	2,400 00	1,632 66	Trenwith, J. H.	2,400 00	
*Rutherford, W. K.	3,300 00	1,348 65	*Trudelle, J. A.	2,640 00	1,676 29
*Ryan, W. J.	2,640 00		Turley, T.	2,400 00	474 56
Sabourin, P. H.	2,400 00		Tyrell, G.	2,700 00	1,115 24
St. Onge, H. E.	3,000 00	326 76	Urquhart, D.	3,000 00	
Savignac, R.	2,400 00		Vallerand, J. G.	2,400 00	
Scholes, E.	2,400 00	1,078 19	Vandry, J. G.	3,600 00	
*Selkirk, W. A.	2,640 00		Varley, J. H.	2,700 00	601 92
Sewell, F. F.	2,400 00		Vincent, E. C.	2,400 00	369 80
Sharp, O. A.	2,640 00	755 29	Vogan, J. J.	2,520 00	963 90
*Sharpe, G. C.	3,300 00	536 02	*Walsh, T. R.	4,020 00	1,278 95
Shaw, J. (Feb. 3)	3,000 00		Walters, K. G.	2,400 00	
*Shaw, O. J.	2,760 00		Wayling, G.	2,640 00	1,854 57
Shaw, F. J.	2,400 00		*Weir, G. P.	3,360 00	
Shirley, H. C.	2,520 00	413 07	Welter, F. L.	2,640 00	873 66
Sims, R. H.	2,520 00		*White, F. J.	3,720 00	2,887 14
Sinfield, E. W.	3,000 00	548 78	Widdowson, E. E. (Mar. 1)	2,520 00	
Sirkett, E. M.	3,000 00		Willard, F. L.	3,000 00	
Sladen, R. V.	2,520 00		Williams, E.	2,400 00	
Smith, A. G.	2,640 00	1,783 49	Williamson, K. P.		
Smith, A. N.	3,000 00	837 17	(Jan. 16)	3,000 00	
Smith, C. E.	2,700 00	432 16	Wilson, W. D. (Jan. 16) ..	2,700 00	
*Smith, E. E.	2,640 00		Wilson, D. D.	2,640 00	507 18
*Smith, J. J.	2,460 00		Wilson, N. B.	3,600 00	742 45
Smitten, W.	2,640 00	1,808 42	Wilton, A.	3,000 00	736 26
Spicer, H. L.	2,400 00		Womersley, W.	2,400 00	754 50
Sproule, P. M.	2,700 00	391 18	*Wood, A.	3,000 00	
Stampe, F. R.	3,000 00	828 04	Wood, A. A.	3,000 00	
Stangroom, E.	4,020 00		Wood, D. S.	2,700 00	364 87
Staples, F. C. (Nov. 13) .	2,700 00		Wood, J. E.	3,000 00	902 39
Steadman, G. C.	2,400 00	378 64	*Wright, S. C.	2,460 00	839 67
Steeves, D. D.	2,700 00	421 08	Wyatt, J. M. (May 28) ..	2,520 00	
*Stephenson, D. J.	2,640 00	460 21			

* Received additional compensation—see following list.

† During this salary was transferred during the year to Vote 99.

During the fiscal year minor over-payments of salaries occurred, due, in practically all cases, to the fact that the necessary information with respect to the separation did not reach Treasury in time for the adjustments to be made. The Administration is endeavouring to secure repayment.

As of March 31, 1944, there were 162 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance—shown): W. P. Black, \$240; O. Boucher, \$240; C. W. Boyer, \$240; A. C. Briault, \$600; G. A. Buckley, \$300; W. Carnill, \$300; R. F. Clarke, \$120; L. F. D. Coulson, \$120; L. J. Curry, \$780; W. H. Darrach, \$500; W. Danson, \$800; J. F. Dwyer, \$300; E. H. Fortier, \$240; C. A. Gravel, \$240; P. L. Grenier, \$240; J. T. M. Guay, \$1,000; C. L. Hall, \$240; R. H. Hall, \$120; R. P. Hartley, \$780; W. I. Hetherington, \$1,200; W. E. Hill, \$60; C. B. Howden, \$660; A. J. Irving, \$360; J. P. Keating, \$120; C. S. Landon, \$360; G. A. Lough, \$360; L. M. Lymburner, \$420 (Nov. 15); W. T. MacDonald, \$660; R. F. McDonald, \$780 (Transferred to Dept. of National Defence, May 17); W. McKinstry, \$780; C. A. Mudge, \$240;

M. L. O'Gorman, \$480; T. Parkinson, \$660; H. L. Perry, \$600; V. C. Phelan, \$420; T. A. Phillips, \$120; S. Picard, \$360; R. H. Pope, \$120; R. F. Pratt, \$300; J. A. Prefontaine, \$240; L. V. Prefontaine, \$1,380; C. S. Raper, \$240; E. H. Reid, \$240; W. M. Roberts, \$300; W. H. Ross, \$300 (Oct. 30); W. K. Rutherford, \$720; W. J. Ryan, \$360; W. A. Selkirk, \$360; G. C. Sharpe, \$600; O. J. Shaw, \$960; E. E. Smith, \$480; J. J. Smith, \$240; D. J. Stephenson, \$360; H. C. Stratton, \$300; G. E. Street, \$360; B. G. Sullivan, \$1,380; J. H. Tellier, \$300 (Mar. 5); J. W. Temple, \$420; E. W. Thomas, \$480; J. A. Trudelle, \$360; T. R. Walsh, \$480 (July 1); G. P. Weir, \$360; F. J. White, \$780; A. Wood, \$300; S. C. Wright, \$540.

The following employees, whose salary rates were under \$2,400 on that date, were paid travelling expenses in excess of \$300: W. J. Abel, \$427.79; H. Andrews, \$406; W. G. Archibald, \$373.12; F. T. Armstrong, \$562.88; A. Asselin, \$350.42; W. N. Ballantyne, \$515.10; P. O. Balihazar, \$451.35; W. B. Batsford, \$443.73; J. E. Beach, \$422.46; R. M. Beek, \$809.65; F. Belliveau, \$449.24; J. D. Bernard, \$402.20; A. Berube, \$722.28; A. Boivin, \$794.31; F. Booth, \$448.65; R. R. J. Bourque, \$1,582.56; M. Bouttell, \$424.62; E. R. Bradbury, \$1,193.34; A. A. Brittain, \$369.01; L. R. Brown, \$401.75; H. A. Bruce, \$763.41; A. M. Brunskill, \$358.95; E. G. Cannon, \$613.05; J. O. Carpentier, \$818.78; J. M. Cassels, \$316.20; W. L. Cassidy, \$466.65; O. Chapdelaine, \$330.94; G. E. Charron, \$462.33; J. Chesley, \$310.94; H. T. Colpitts, \$348.75; H. B. Coristine, \$502.96; J. A. Cormier, \$479.09; J. P. Coupal, \$396.23; G. Dahme, \$374.18; H. F. Dann, \$709.47; E. C. D'Aubin, \$372.78; B. L. Davies, \$452.23; M. Decarie, \$1,060.47; G. J. D. Dontigny, \$564.96; J. P. Dorval, \$376.78; G. Douville, \$1,783.57; P. G. Duckett, \$545.67; J. Fenton, \$518.36; W. Flowers, \$496.16; D. V. Ford, \$575.47; W. L. Forrester, \$382.84; E. C. Fortier, \$776.65; K. S. Foster, \$483.25; C. M. Fox, \$301.75; J. H. Fox, \$307; G. E. Fraser, \$544.56; A. Frederick, \$393.45; G. H. B. Frere, \$386.55; A. O. Galarneau, \$440.06; J. A. Gendron, \$605.90; R. D. Gilbert, \$1,437.56; F. R. Girardot, \$468.10; J. L. A. Girouard, \$337.43; J. P. Glover, \$413.25; G. J. Gormley, \$639; A. H. Gregoire, \$601.35; H. Gregoire, \$1,045.08; A. Guthrie, \$407.42; J. F. Hanley, \$306.14; C. G. Hannaford, \$330.87; H. R. Hare, \$731.98; F. G. Harrington, \$398.56; J. H. Healy, \$372.19; J. E. Hebert, \$721.46; C. W. Heller, \$928.59; J. G. Hill, \$371.64; E. Hogan, \$425.36; J. W. Hogben, \$539.66; M. Holmes, \$320.20; E. L. Horning, \$449.02; G. Hutchinson, \$565.70; W. B. Jamieson, \$742.55; J. V. Joly, \$315.35; C. W. Joyce, \$462.55; B. M. Kennedy, \$704.38; H. A. King, \$1,692.10; C. D. Knowlton, \$343.81; L. Lafrance, \$358.31; C. E. Lawrence, \$317.87; J. A. Leblanc, \$1,357.43; J. L. Lefebvre, \$505.34; M. Lefebvre, \$396.75; G. A. Lemay, \$312.34; L. E. Leonard, \$311.26; L. Lessard, \$953.59; J. L'Houreur, \$1,336.72; J. G. Lundy, \$355.20; J. G. Lush, \$532.95; M. H. MacBride, \$1,017.23; E. MacDonald, \$392.73; H. A. MacDonald, \$515.44; J. H. MacDonald, \$678.99; W. P. MacDonald, \$325.45; A. L. MacDonnell, \$833.84; H. MacGregor, \$307.82; J. C. MacKinnon, \$512.15; A. M. MacNab, \$832.59; R. C. Madill, \$386.75; W. S. Mairn, \$328.56; R. Major, \$452.05; B. J. Marier, \$464.88; R. H. Matheson, \$362.20; A. McAnn, \$197.51; J. C. E. McDonald, \$453.60; W. B. McFetridge, \$819.76; J. R. McInerney, \$1,064.58; D. McLaughlin, \$2,165.36; S. E. McLean, \$2,504.71; L. J. Melanson, \$113.65; E. Motivier, \$332.44; W. E. Miller, \$124.05; A. V. Milton, \$705.85; N. C. Moore, \$869.89; L. A. Morache, \$606.20; E. V. Moran, \$443.65; J. T. Morton, \$108.01; L. R. Motard, \$528.35; C. A. Muir, \$571.33; H. N. Munro, \$731.77; J. B. Murley, \$529; N. R. Murray, \$339.50; T. B. Nesbitt, \$373.65; G. E. Neville, \$886.49; L. A. Niblett, \$330.45; H. C. Nicholson, \$413.92; C. C. Ogilvie, \$677.40; E. H. Oliver, \$404.90; H. N. O'Neill, \$714.57; E. F. Palmer, \$1,817.39; J. Pare, \$370.85; C. N. Parsons, \$666.68; A. J. Perry, \$361.59; E. Pichette, \$322.95; J. W. Pitches, \$712.26; L. Prada, \$506.73; E. B. Price, \$465.65; G. Primeau, \$377.29; G. H. Purdy, \$764.72; B. J. Quilty, \$528.58; L. P. Racicot, \$576.61; W. Ramsay, \$1,170.39; D. B. Raper, \$361.80; R. E. Read, \$580.17; F. R. Rene de Corret, \$1,285.53; N. M. Retallack, \$1,216.76; M. Richard, \$436.96; E. A. Risto, \$445.90; C. H. Robertson, \$398.59; R. J. G. Robson, \$170.09; A. L. Roop, \$707.96; G. Roy, \$619.72; J. P. Roy, \$595.20; J. S. Roy, \$1,510.79; W. J. Russell, \$412.17; D. Rymer, \$423.35; G. H. Scott, \$986.17; J. P. Sevigny, \$306.66; E. F. Sharpe, \$896.21; F. C. Sherwood, \$1,245.44; A. E. Simmonds, \$416.71; W. J. Simpson, \$369.03; R. E. Slade, \$511.19; F. S. Smith, \$521.45; H. M. Snow, \$1,035.27; W. R. Stephenson, \$363.68; W. G. Stickle, \$412.02; H. G. Sufield, \$1,728.66; J. Tomlinson, \$581.95; E. J. K. Topley, \$873.85; T. E. Towers, \$946.81; W. A. D. Trent, \$439.52; A. S. Trotter, \$543.45; W. Turnbull, \$318.64; T. R. Turner, \$788.41; J. E. Underhill, \$333.16; H. L. Viel, \$337.79; N. D. Walker, \$647.46; L. Warde, \$370.05; E. M. Watts, \$441.63; G. H. Whannond, \$321.75; W. D. Whittaker, \$390.98; J. W. Wilson, \$679.46; K. J. Wisby, \$324.33; N. Wood, \$377.57.

A. F. Caloren received travelling expenses of \$118.15 from Vote 99, Departmental Administration and \$281.96 from the above vote. All of the travelling expenses of V. C. Phelan as listed in the above tabular statement were paid from Vote 99.

In addition to the above, travelling expenses in excess of \$300 were paid to other than Commission employees as follows: C. E. Berg, \$1,149.77; Hon. L. Cannon, \$523.31; Hon. M. Dwyer, \$1,347.08; His Honour W. J. Lindal, \$693.35.

Salaries and wages were paid to casual employees as follows: for distribution of unemployment insurance books and for compilation of head office master index, \$134,194.31; caretakers paid through Department of Public Works, \$33,381.97; replacement of employees on military leave, \$28,119.66.

C Legal fees, \$1,733.87; medical fees, at \$1 each, for examinations of workers subject to compulsory transfer under National Selective Service Civilian Regulations, \$9,709; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committee, \$16,367; Canadian Corps of Commissionaires for services rendered in Local Offices, \$29,821.10; miscellaneous professional and other special services, \$6,492.49.

D Commissions were paid under authority of P.C. 114/5687, July 2, 1942 at the rate of $\frac{1}{100}$ ths of one per cent of sales of stamps and meter impressions. Payments for 1943-44 of commissions on total sales of \$44,657,061.91 amounted to \$267,942.37. The balance, \$1,313.27, represents commissions paid on 1942-43 sales.

- F. Payments amounting to \$2,502 were made through the Department of Public Works. Payments made to the King's Printer amounted to \$240,036.74.
- G. Payments were made to the Canadian Bank Note Co., Ltd.
- H. Payments were made to the King's Printer.
- I. Includes airplane fares, \$5,100.48; automobile mileage, \$51,515.82; removal expenses, \$2,627.22; travelling expenses of other than government employees, \$6,450.92; bus and street car fares, \$9,756.59 and accountable advances, \$392.11. The latter represents advances for travel for which a satisfactory accounting had not been made at the close of the fiscal year.
- J. Consists of: air transportation of goods, \$142.72; freight and express, \$28,892.13; cartage, \$3,710.55. Suppliers receiving \$5,000 or more: Canadian National Express, \$15,947.31; Canadian Pacific Express Co., \$11,979.42.
- K. Acquisition of furniture, furnishings and fixtures, \$94,678.73; educational equipment, \$477.39; office equipment, \$47,041.77; and maintenance charges as follows: furniture, furnishings and fixtures, \$120.67; office equipment, \$2,700.95; equipment not specified, \$9.17. The foregoing expenditure includes \$90,968.86 paid through the Department of Public Works. Suppliers receiving \$5,000 or over: Canadian Public Booth Co., Ltd., \$13,851; the King's Printer, \$53,257.27; The North American Bent Chair Co., Ltd., \$6,719.39; Preston Furniture Co., Ltd., \$12,545.57; Snyders Ltd., \$14,334.14; Steel Equipment Co., Ltd., \$5,826.69; N. G. Valiquette, \$5,227.57.
- L. Charges for the various services were: telephone rentals, \$65,245.62; long distance telephone calls, \$68,482.32; telegrams, \$62,855.58; postage, \$188,828.55; messenger service, \$326.62. Suppliers receiving \$5,000 or over: Alberta Government Telephones, \$5,613.32; Bell Telephone Company, \$68,674.10; British Columbia Telephone Company, \$10,383.94; Manitoba Telephone System, \$7,755.99; Maritimes Telephone Company Ltd., \$8,284.50; New Brunswick Telephone Company Ltd., \$9,158.64; Canadian National Telegraphs, \$38,666.07; Canadian Pacific Telegraphs, \$18,737.78.
- M. This expenditure includes payments of \$68,435.46 made through the Department of Public Works for repairs and alterations to structures. Buildings where repairs and alterations cost over \$2,000 were as follows: Halifax, Atlantic Utilities Building, \$5,272.60; Moncton Post Office, \$2,325.68; Montreal, Blumenthal Building, \$3,787.53; Montreal, Read Building, \$5,612.96; Quebec, Seguin Building, \$2,932.95; Toronto, Keene Building, \$6,279.77. Suppliers receiving \$5,000 or over: Alphonse Gratton Engr., \$8,074; R. E. Knight, \$5,154.01.
- N. Consists of rent as follows: buildings, \$446,326.13; storage space, \$800.95; office equipment, \$4,381.80; office furniture and fixtures, \$783.65. This expenditure includes payments made through Public Works Department for rents, \$445,006.47. Suppliers receiving \$5,000 or over: Bank of Montreal, \$5,220; Beattie Cadillac Chevrolet Oldsmobile Ltd., \$12,954.96; Mrs. Rose Blumenthal, \$9,000; Edmonton Credit Co., Ltd., \$8,850; Mrs. Bertha Garson, \$5,682.43; Granville Estates (No. 2) Ltd., \$14,249.56; Insurance Exchange Corporation Ltd., \$40,293.26; London Investments Ltd., \$6,500; the Province of Manitoba, \$6,480; McColl-Fontenae Oil Co., Ltd., \$5,550; McParlane Properties, \$5,546.76; E. S. Parker, \$10,936.92; Read Building, Ltd., \$15,525; J. J. Seguin, \$12,999.96; Spadina Investments Ltd., \$34,557.86; Stock Exchange Building Corporation Ltd., \$21,345.57; Frederick C. Tingley, \$7,602; Western Star Lodge No. 10, I.O.O.F., \$7,305; Sundry rentals, (205) each less than \$5,000, amounted to \$214,107.19.
- O. Consists of newspaper advertising, \$71,976.61; radio services, \$11,382.56. Payments amounting to \$54,590.24 were made to R. C. Smith & Son, Limited.
- P. Consists of heat, \$2,062.21; electricity, \$26,418.41; water (including water rates), \$4,547.34; laundry and towel service, \$152.48; subscriptions to newspapers and periodicals (including occasional purchases), \$1,922.12; Government Officers' Guarantee Fund, \$2,022.85; miscellaneous, \$3,877.09. This expenditure includes payments made through the Department of Public Works as follows: light and power, \$26,413.58; water, \$4,547.34; heating, \$2,062.21; sundries, \$32.18.

Vote 107 Government's Contribution to the Unemployment Insurance Fund.....	15,000,000 00
Expenditures.....	<u>\$12,344,421 74</u>

The Government's contribution to the Unemployment Insurance Fund represents one-fifth of the aggregate credits to the fund by way of moneys received from (1) the sale of stamps, \$31,767,258.94; (2) contributions paid otherwise than by stamps, \$30,081,580; and (3) fines and penalties exacted under Section 68 of the Unemployment Insurance Act, c.44, 1910, \$1,323.67, after deducting from the said aggregate credits refunds of contributions made under the provision of the Act, \$128,053.94.

Vote 108 Advances to Workers under Section 91 of the Act.....	\$ 50,000 00
Expenditures	nil

This vote was provided for the payment of advances of a recoverable nature to workers seeking employment under authority of Sec. 91 of the Unemployment Insurance Act, c.44, 1940. No advances were made during the fiscal year 1943-44.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 2,120 00
---	--------------------

SPECIAL

Vote 109 To provide for Relief Projects (undischarged commitments).....	187,400 00
Expenditures	\$ 85,644 42

A distribution of expenditures follows:

A Relief Settlement	85,609 25
B Direct Relief	35 17
	\$ 85,644 42

A Under the provisions of the Relief Act, 1932, agreements were entered into with the Provinces, except Prince Edward Island, for the purpose of providing a measure of self-sustaining relief to families who would otherwise be in receipt of material aid by placing such families on the land. Renewal agreements under the Relief Acts of 1934, 1936 and 1940, provided for continuity of settlement with former agreements and also for additional placements of families. In organized municipalities, the Dominion contributes one-third of the maximum amount provided under the agreements; the remaining two-thirds being contributed by the Province and municipality concerned. In unorganized municipalities, the Dominion and the Province share equally in the expenditures.

The following amounts were paid the Provinces: Quebec, \$68,366.65; Manitoba, \$1,394.22; Saskatchewan, \$15,592.08; Alberta, \$256.30. The amount paid the Province of Saskatchewan represents adjustment of over-refunds made in connection with relief expenditures. The payment was applied as a credit to Province of Saskatchewan Treasury Bills Series R-122 held by the Department of Finance.

B This amount was paid to the Province of Manitoba in connection with direct relief agreements of previous years.

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
H-18 War Emergency Training Program— Administration.....	38,770 00	38,028 51	.....	82,633 76
H-18 Payments to the Provinces re Train- ing of individuals for skilled or semi-skilled occupations con- nected with war work (unpaid accounts 1942-43).....	382,100 00	382,065 50	.....	774,542 85
H-19 Payments to the Provinces re Train- ing of individuals for skilled or semi-skilled occupations connected with war work.....	3,234,400 00	3,095 565 25	20,079 04	13,006,320 90
H-19 Payments to the Provinces re Train- ing of Young Men for Aircraft Manufacturing and as ground mechanics, including pre-enlist- ment education for air-crew personnel (unpaid accounts 1942- 43).....	200,000 00	87,939 18	.....	1,858,492 85

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
	<i>CURRENT—Continued</i>				
H-19	Payments to the Provinces re Training of young men for aircraft manufacturing and as ground mechanics, including pre-enlistment education for air-crew personnel	1,341,000 00	1,289,975 00	1,521 35	3,297,304 29
H-19	Vocational Training for discharged members of Canada's Armed Forces (unpaid accounts 1942-43).....	25,000 00	22,561 26	.....	22,739 69
H-19	Vocational Training for discharged members of Canada's Armed Forces	145,000 00	144,089 54	.....	169,016 06
H-19	Inter-departmental Committee on Labour Co-ordination.....	2,058 00	2,057 13	.....	31,348 08
H-20	National War Labour Board and Regional Boards.....	459,947 00	434,535 27	63 91	908,616 30
H-21	Wartime Bureau of Technical Personnel—Accountable advances under conditions approved by the Governor in Council	178,600 00	167,851 98	.....	361,252 07
H-21	Personnel Management Training Program	29,250 00	18,431 19	.....	35,341 52
H-22	Expenses of Conferences with representatives of organizations of Employers and Employees on War Labour Policy	4,075 00	1,332 00	.....	3,191 74
H-22	National Selective Service Program—Labour Supply-Administration....	746,483 00	724,517 46	310 32	1,230,207 83
H-23	National Registration—Administration	390,762 37	381,913 09	12 64	925,843 36
H-23	Mobilization Division.....	3,283,000 00	3,221,153 50	73 03	5,172,909 15
H-25	Manpower Statistics Unit.....	168,000 00	161,689 39	.....	161,689 39
H-25	Expenses in connection with work to be performed by the Unemployment Insurance Commission....	5,000,000 00	4,857,072 12	1 51	6,592,377 26
H-26	Job Instructor and Supervision Training Program (unpaid accounts 1942-43).....	5,000 00	4,138 11	.....	15,708 71
H-26	Job Instructor and Supervision Training Program	11,125 00	2,822 19	.....	2,822 19
H-26	Co-ordination of shiploading and unloading operations at the Port of Halifax, N.S.....	68,816 00	67,467 06	.....	94,174 48
H-26	To provide for—				
	(a) Grants to Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry.				
	* (b) Financial assistance to students in medicine and dentistry, etc...	316,350 00	194,141 00	8,763 89	387,861 57
H-27	Payments to the Provinces under agreements with the Dominion in connection with the cost of organizing and operating, where necessary, Day Nurseries, Creches, Recreational Centres and like facilities....	102,000 00	99,192 01	.....	103,141 29
H-27	National Joint Conference Board of the Construction Industry.....	5,080 00	3,055 53	.....	4,398 27
H-27	Production of film advertising the National importance of the Coal Mining Industry	10,000 00	10,000 00	.....	10,000 00
H-27	Films to encourage High School Students and others to spend their vacation working in Agricultural Industry	3,000 00	1,288 18	.....	1,288 18
H-27	Payments to the Postmaster General in connection with reports on the delivery of Mobilization Orders	15,000 00	4,000 00	.....	4,000 00
H-28	To provide for payments to the National Film Board for educational films for exhibition to industrial plant employees	24,000 00	24,000 00	.....	24,000 00

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
<i>CURRENT—Concluded</i>				
H-28 Program for specialized training for Aircraft Manufacturing (unpaid accounts 1942-43).....	4,328 00	4,327 96	.....	31,920 86
H-28 Purchase of site and construction of a building for a central despatching office in connection with the ship loading and unloading program at the Port of Halifax, N.S.....	56,186 00	56,185 34	.....	56,185 34
H-28 Prisoners of War Labour Projects Account—Revolving Fund.....	225,000 00			
H-28 Provision of Recreational facilities for war workers.....	908 00	908 00	.....	908 00
H-29 Stabilization of Longshore Labour (Halifax, N.S.).....	600,000 00	460,728 31	.....	460,728 31
H-29 Army Labour Account—Revolving Fund.....	100,000 00			
H-29 Western War Labour Board—Administration.....	22,930 00	17,872 33	.....	17,872 33
H-29 Erection and equipping of canteen for Longshoremen at Deepwater Terminals, Halifax, N.S.....	21,500 00	19,544 28	.....	19,544 28
H-30 *British Columbia Security Commission—Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas in British Columbia, etc.....	2,661,250 00	2,545,032 51	11,544 76	6,886,987 21
H-31 Expenses of Conference of Dominion and Provincial Labour Officials....	1,200 00	789 99	.....	789 99
H-31 Japanese Wood Projects Account—Revolving Fund.....	500,000 00	170,960 06	.....	170,960 06
H-32 Wartime Labour Relations Board Administration.....	2,500 00	567 04	.....	567 04
H-32 Expenses in connection with General Labour Transference in War Industries and Agriculture.....	365,000 00	296,545 83	8,917 41	397,982 69
H-32 Advertising to encourage farmers and others to engage in logging, lumbering and other bush work.....	6,900 00	6,749 87	.....	11,720 71
H-33 Assistance to the Provinces in recruiting, transporting and placing labourers upon Farms.....	740,000 00	518,827 93	.....	518,827 93
H-33 Compulsory transfer of Ex-coal Mine Workers from other industries back to the Coal Industry.....	125,000 00	98,517 44	.....	98,517 44

NON-CURRENT

National Labour Supply Council.....				26,380 46
Cost of living commission for District 18, United Mine Workers of America.....				7,377 28
Wartime Wages Policy and Civil Employment Re-instatement Regulations.....				12,366 24
Labour Supply Investigation Project.....				8,095 14
Advertising the intent and purpose of the Government Wages Stabilization Policy.....				31,413 45
Assistance to necessitous dependents of persons detained under Defence of Canada Regulations (Commitments 1941-42).....				115,284 62
Assistance to necessitous dependents of persons detained under Defence of Canada Regulations.....				10,144 48
Occupational History of Canada's Armed Forces.....				10,122 85

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
NON-CURRENT—Concluded				
Purchase of machine tools and other forms of equipment for certain Technical Schools in connection with classes for tool makers.....				15,569 39
Manpower Inventory Branch.....				37,482 87
† Wartime Prices and Trade Board.....				216,426 89
Transportation of Harvest Workers to Saskatchewan and Alberta and return to Eastern Canada.....			127 18	244,432 83
Assistance to the Province of Ontario in recruiting, transporting and placing labourers upon farms in Ontario.....				138,363 72
Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—				
Nova Scotia.....				119 88
Manitoba.....				8,558 36
Saskatchewan.....				21,439 95
Alberta.....				10,092 61
British Columbia.....				1,954 31
				44,870,359 31
Less: Miscellaneous War Revenues.....				305,290 32
	<u>\$21,621,518 37</u>	<u>\$19,638,438 34</u>	<u>\$ 51,415 04</u>	<u>\$44,565,068 99</u>

* Complete title shown in following details.

† Under Department of Finance beginning with fiscal year 1941-42

Allotment: War Emergency Training Program—Administration.....	38,770 00
Expenditures.....	\$ 38,028 51

This allotment was provided to pay administrative expenses of a war emergency training program for the purpose of training individuals for skilled or semi-skilled occupations connected with war work and young men for aircraft manufacturing and as ground mechanics, including pre-enlistment education for air-crew personnel; and of providing vocational training for discharged members of Canada's armed forces. The Provincial Governments directed the training and were reimbursed for expenditures under agreements entered into with the Dominion Government. The following is a classification of expenditures: salaries, \$28,280.56; cost of living bonus, \$1,798.05; travelling expenses, \$2,998.21; communications, \$438.28; printing and stationery, \$4,163.39; miscellaneous, \$350.02.

As of March 31, 1944, there were 13 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): H. C. Bingham, \$2,400 (Jan. 1); *J. H. Doige, \$4,200; F. M. Hereford, \$2,600; *F. H. Horton, \$3,000 (Apr. 26); *H. H. Kerr, \$4,500; *G. K. Smith, \$3,600; R. F. Thompson, \$5,000.

* Received additional compensation—see following list.

The following employees receiving salaries at an annual rate of \$2,400 or over, were receiving living allowances as at March 31, 1944, or at date of discontinuance (shown in brackets) at annual rates listed: J. H. Doige, \$600; F. H. Horton, \$600 (Apr. 26); H. H. Kerr, \$600; G. K. Smith, \$600.

Travelling expenses in excess of \$500 were paid to: J. H. Doige, \$457.56; H. H. Kerr, \$593.80; R. F. Thompson, \$1,237.47.

Allotment: War Emergency Training Program: Payments to the Provinces re Training of individuals for skilled or semi-skilled occupations connected with war work (unpaid accounts 1942-43).....	382,100 00
Expenditures.....	\$ 382,065 50

The following payments were made to the Provinces: Nova Scotia, \$21,792.76; New Brunswick, \$1,185.60; Quebec, \$283,659.34; Ontario, \$42,552.94; Manitoba, \$5,717.84; Saskatchewan, \$6,827.85; Alberta, \$11,679.64; British Columbia, \$8,649.53.

Allotment: War Emergency Training Program: Payments to the Provinces re Training of individuals for skilled or semi-skilled occupations connected with war work..	3,234,400 00
Expenditures	\$3,095,565 25

The following payments were made to the Provinces: Nova Scotia, \$173,393.48; New Brunswick, \$166,086.76; Quebec, \$775,489.25; Ontario, \$1,253,530.44; Manitoba, \$140,941.93; Saskatchewan, \$131,993.68; Alberta, \$213,161.91; British Columbia, \$240,967.80.

Allotment: War Emergency Training Program: Payments to the Provinces re Training of Young Men for Aircraft Manufacturing and as ground mechanics, including pre-enlistment education for air-crew personnel (unpaid accounts 1942-43) ..	200,000 00
Expenditures	\$ 87,939 18

The following payments were made to the Provinces: Nova Scotia, \$1,948.21; New Brunswick, \$50.46; Quebec, \$65,560.04; Ontario, \$15,565.65; Manitoba, \$1,588.64; Saskatchewan, \$868.05; Alberta, \$293.01; British Columbia, \$2,065.12.

Allotment: War Emergency Training Program: Payments to the Provinces re Training of young men for aircraft manufacturing and as ground mechanics, including pre-enlistment education for air-crew personnel	1,341,000 00
Expenditures	\$1,289,975 00

The following payments were made to the Provinces: Nova Scotia, \$9,201.54; New Brunswick, \$58,373.48; Quebec, \$210,186.73; Ontario, \$496,837.29; Manitoba, \$118,879.12; Saskatchewan, \$147,178.27; Alberta, \$135,690.55; British Columbia, \$113,628.02.

Allotment: Vocational Training for Discharged Members of Canada's Armed Forces (unpaid accounts 1942-43)	25,000 00
Expenditures	\$ 22,561 26

The following payments were made to the Provinces: Nova Scotia, \$43.62; New Brunswick, \$36.77; Quebec, \$12,280.99; Ontario, \$1,465.48; Manitoba, \$214.52; Saskatchewan, \$7,589.97; Alberta, \$577.65; British Columbia, \$352.26.

Allotment: Vocational Training for discharged members of Canada's Armed Forces	145,000 00
Expenditures	\$ 144,089 54

The following payments were made to the Provinces: Nova Scotia, \$3,389.65; New Brunswick, \$5,355.30; Quebec, \$22,726.65; Ontario, \$35,798.14; Manitoba, \$13,129.39; Saskatchewan, \$25,489.29; Alberta, \$25,465.09; British Columbia, \$12,726.03.

Allotment: Inter-departmental Committee on Labour Co-ordination	2,058 00
Expenditures	\$ 2,057 13

P.C. 5922, October 25, 1940, created the Inter-departmental Committee on Labour Co-ordination for the purposes of planning and co-ordinating the functions and activities of the various government agencies in relation to matters affecting labour. Expenditures were as follows: salaries, \$2,000; travelling expenses, \$57.13.

W. J. Couper received salary at the rate of \$6,000 per annum to August 1.

Apportionment: National War Labour Board and Regional Boards.....	459,947 00
Expenditures.....	\$ 434,535 27

The Wartime Wages Control Order was authorized by P.C. 5963, July 10, 1942, for the purpose of stabilizing wages at fair and reasonable rates and regulating the payment of the cost of living bonus. The National War Labour Board, consisting of representatives of employers and employees, was established to administer the Order.

A classification of expenditures follows: salaries, \$314,615.92; travelling expenses, \$58,045.55; communications, \$16,786.37; printing and stationery, \$16,544.33; advertising, \$13,849.01; miscellaneous, \$15,094.09.

As of March 31, 1944, there were 141 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, C. (May 15).....	\$ 2,400 00		Ley, W. H.....	5,000 00	2,026 48
Belanger, A.	3,000 00	\$ 362 87	Margison, C.	2,400 00	
Bell, J. P.....	4,000 00	465 15	McClelland, J. A.....	8,000 00	
Bendickson, H. E.....	3,000 00		McGeough, M.	3,600 00	
Cain, W. C.....	3,000 00		McKinnon, J. A.....	2,500 00	
Cohen, J. L. (Sept. 10)...	10,000 00	3,101 55	Metzler, J. B.	2,500 00	348 97
Farmer, P.	4,500 00		Middleton, J. J.....	2,400 00	303 65
Germain, J. B.	6,000 00	756 09	Morrison, R. (Jan. 5).....	4,500 00	1,559 25
Gibb, E. G.	2,520 00		Neilson, R. H.....	6,000 00	
Hague, R. H.....	3,000 00		Nie, R. A.....	2,460 00	
Henwood, G. B.....	4,800 00		Pyle, D.	3,000 00	
Hollingsworth, G. A.....	2,400 00	341 40	Sifton, L. R. (Feb. 1).....	2,460 00	
Hughes, C. J. A.....	3,500 00	570 60	Smith, A. J.....	3,000 00	
Lalande, L.	10,000 00	2,148 38	Wilson, G. E. S.....	2,400 00	903 64
LeBrun, H. C.....	3,500 00	759 13	Wilson, W. E.....	4,500 00	581 79

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: D. Anderson, \$379.48; W. E. Cocks, \$1,065.93; I. Crockett, \$338.08; E. Crotchie, \$620.32; P. F. Hardie, \$377.05; W. S. Howard, \$129.67; D. Poupart, \$1410.36; T. W. Purcell, \$792.96.

The following members of the National War Labour Board serving without salary and members of the National and Regional Boards serving on a per diem basis of \$10 or \$15 were paid the following amounts. Travelling expenses in excess of \$300 are also shown:

	Allowances	Travelling expenses		Allowances	Travelling expenses
Ainslee, M.	\$ 735 00		Giles, C.	1,357 50	557 34
Beattley, C. A.	555 00		Gormley, A.	180 00	
Bell, Adam	1,005 00	\$ 793 76	Gould, R. F.	892 50	514 34
Bell, J. A.....	2,130 00	1,183 02	Graham, J. B.....	225 00	
Belyea, J. F.	30 00		Guilmet, J. A.....	820 00	600 00
Bench, Hon. J. J.....		325 92	Henderson, H.	7 50	
Brunskill, W. E.....	1,185 00	1,185 20	Henwood, G. B.....	240 00	
Cameron, R. W.....	630 00	320 47	Hodge, Geo.		3,827 75
Campbell, L. C.....	1,365 00		Innes, Wm.	1,132 50	1,227 21
Cautley, J. F.....	1,455 00	827 34	Jackson, G.	15 00	
Claydon, E.	825 00		Johnson, LeRoy	765 00	365 60
Corbett, Jos.	1,837 50	824 30	Keeley, F.	735 00	
Corcoran, L.	300 00		Keen, J. F.	2,280 00	
Curtis, D.	1,612 50	878 55	Kirkpatrick, G. H.....	1,545 00	
Davis, E. N.....	412 50		Leonard, V.	885 00	
Davis, H. D.....	1,260 00	1,037 00	Lessard, P.	1,185 00	1,807 03
Deschamps, A.	120 00	331 91	MacDonald, H. G.....	1,337 50	
Dessureault, J. M.....	997 50	701 18	MacKay, H. W.....	1,605 00	
Dinsmore, S. E.....	1,447 50	1,115 30	Marquette, P.	742 50	661 41
Doull, F. E.....	697 50		Mathieson, D.	412 50	
Dunn, W.	105 00		McKinlay, W. W.		350 62
Farrar, W. L.....	180 00		McLagan, T. R.	277 50	379 47
Faure, F.		691 16	McNabb, J. S.	1,035 00	
Findlow, C. W.....	435 00		Melvin, G. R.	552 50	

	Allowances	Travelling expenses		Allowances	Travelling expenses
Miffen, S. C.	1,402 50	1,334 92	Shaw, C. M.	495 00	
Mills, H.	3,000 00	2,750 20	Showler, B.	1,065 00	
Mosher, A. R.	75 00		Smith, S. G.	742 50	351 90
O'Connor, Hon. Justice G. B.	900 00		Sparrow, E. E.	1,530 00	
Parkhill, J. H.	870 00		Susnar, M. P.	330 00	
Picard, G.	90 00		Taylor, H.		349 99
Pritchard, C.	97 50		Thibeault, L.	1,035 00	695 95
Robson, E.	1,920 00		Thompson, T. G.	917 50	
Schwartz, A. W.	1,395 00	724 20	Williams, E.	315 00	344 40
			Wright, H.		431 56

Suppliers receiving \$5,000 or more: The King's Printer, \$16,528.39; R. C. Smith & Son, Ltd., Toronto, advertising, \$7,874.

Allotment: Wartime Bureau of Technical Personnel—Accountable advance under conditions

approved by the Governor in Council.	178,600 00
Expenditures.	\$ 167,851 98

P.C. 780 of February 12, 1941, authorized the establishment of the Wartime Bureau of Technical Personnel for the purpose of organizing the placement of technical personnel in war industries and co-operating with the Civil Service Commission in the placement of technical personnel in the government service. Notwithstanding the wording of this allotment, payments from it were not made to the Bureau as accountable advances but were made to individuals and firms for salaries and expenses in the usual manner.

A classification of expenditures follows: salaries, \$145,173.86; travelling expenses, \$14,136.87; communications, \$3,640.64; printing and stationery, \$2,205.51; advertising, \$2,234.78; miscellaneous, \$460.32.

As of March 31, 1944, there were 62 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bartlett, J.	\$ 3,600 00		Haultain, R. M.	3,600 00	
Beland, C. E.	3,600 00		Herget, R. J.	3,600 00	
Bruce, V. N.	3,600 00	\$ 696 35	Lea, H. W.	3,150 00	3,739 96
Burdett, G. H.	3,600 00	334 30	McEwen, G. G.	3,600 00	
Cassels, W. L.	4,200 00	487 72	McPherson, H. N.	4,800 00	617 21
Cromwell, A. R.	3,600 00	468 37	Meredith, C. P.	3,600 00	
Dymond, J. M.	5,400 00		Mills, G. G.	4,200 00	825 25
Frost, S. R.	2,500 00	525 70	Patterson, I. S.	4,800 00	
Garden, H. M. G.	3,600 00		Pratt, J. C.	4,200 00	
Glover, T. S.	3,900 00	1,157 98	Roxburgh, G. S.	3,600 00	459 95
Gray, S. W.	3,000 00	519 25	Snider, D. R.	3,600 00	
Hamilton, H. J. (Oct. 1)..	3,400 00	595 55	Wedge, J. A.	3,600 00	
Harcourt, R. H.	3,600 00	497 77	Wyatt, D.	3,600 00	920 52

Allotment: Personnel Management Training Program.	29,250 00
Expenditures.	\$ 18,431 19

P.C. 26 1840, March 10, 1942, authorized the Minister to enter into agreements with universities for the payment of reasonable costs of courses in the principles and practice of personnel management to aid, primarily, the war industries.

The following amounts were paid from this allotment: Dalhousie University, \$5,044.41; McGill University, \$3,896.51; University of Toronto, \$2,577.05; McMaster University, \$1,774.32; University of Manitoba, \$2,533.48; University of British Columbia, \$2,598.00; communications, \$7.42.

Allotment: Expenses of Conferences with representatives of organizations of Employers and Employees on War Labour Policy.....	4,075 00
Expenditures.....	\$ 1,332 00

P.C. 26/4330, May 27, 1942, authorized the Minister to call into conference representatives of organizations of employers and employees on war labour policy and to pay travelling expenses of persons called. The expenses of two representatives of the Minister, delegates to the Commonwealth Trade Union Conference held in London, England, on April 12, 1943, for the purpose of informative discussions on issues affecting organized Labour's participation in the war, as authorized by P.C. 1981, March 12, 1943, were paid from this allotment as follows: Alfred Farnilo, \$743.50; Patrick Conroy, \$588.50.

Allotment: National Selective Service Program—Labour Supply—Administration.....	746,483 00
Expenditures.....	\$ 724,517 46

This allotment was for expenses of administering the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943, governing the utilization of manpower in the prosecution of the war by control of employment and placement of labour.

A classification of expenditures follows: salaries, \$282,814.43; travelling expenses, \$51,906.59; communications, \$10,190.78; printing and stationery, \$15,104.65; advertising, \$339,582.94; production of films for day nurseries, \$3,609.90; expenses of the National Selective Service Advisory Board, \$817.64; miscellaneous, \$20,100.53.

As of March 31, 1944, there were 129 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of reparation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Angus, W. G. (Sept. 1)....	\$ 3,600 00	\$ 464 20	Johnson, W. D.	3,000 00	
Aylesworth, M.	2,400 00		Kennedy, G.	2,400 00	
Baillargeon, J. O. (Oct. 16)	3,000 00		Kerr, A. G.	2,520 00	
Beaulne, E.	2,400 00		Lariviere, E. C. (Sept. 1) ..	2,400 00	424 49
Beer, A. E. ((Aug. 1)....	2,400 00		Macauley, M.	2,400 00	
Bell, G. L.	3,600 00	4,881 90	MacKinnon, J. F. (Sept. 1)	3,600 00	
Blair, M. P. (Sept. 1)....	3,600 00	1,155 88	Marchessault, B. (Oct. 16)	3,000 00	
Brown, G. J. (June 1)	3,600 00		Martel, F. F.	3,000 00	543 15
Buss, P. E. (Mar. 1)	4,200 00		Masson, P. A. (Sept. 1) ..	3,600 00	
Campbell, L. S.	4,800 00		McGinnis, C. F.	3,600 00	
Carter, C. S. (Nov. 1) ...	4,200 00	962 76	McLeod, J. W.	4,200 00	1,040 80
Cowell, J. B.	4,500 00	1,102 87	Meunier, S. (Dec. 9)	2,400 00	
Crosby, T. C. (Sept. 1) ..	3,200 00		Needham, C. F.	6,500 00	3,013 40
Crumb, R. W.	3,600 00		O'Neill, A. E.	3,600 00	
David, E. V.	3,600 00		Parent, P. R.	3,000 00	
Davidson, J.	2,880 00	1,014 04	Pelletier, J. W. (Sept. 1) ..	3,000 00	693 45
Dawson, W. W. (Jan. 1) ..	4,500 00		Perrault, T. R.	3,000 00	
Dupuis, H.	4,800 00	409 43	Pickersgill, T. B.	4,500 00	1,693 51
Eakins, J. M. (Jan. 16)....	4,000 00	1,397 89	Ritchie, G.	4,800 00	478 75
Eaton, F., Mrs.	4,500 00	1,640 10	Robert, P. A. (Oct. 15)....	5,400 00	728 86
Foster, C. W.	6,480 00		Robinson, C. C.	3,000 00	
Garside, S. T. (June 1)....	4,200 00	813 07	Robinson, T. H. (Aug. 26) ..	6,000 00	
George, A. (Oct. 1).....	3,600 00	635 09	Ross, Sheldon	4,800 00	
Goulet, P.	7,000 00	901 18	Salton, A. E.	2,520 00	
Grier, M.	3,000 00	1,101 67	Scott, J. S. (Sept. 1).....	3,300 00	596 20
*Hare, H. R.	3,180 00		Scott, W.	4,800 00	2,139 16
Haythorne, G. D.	5,800 00	1,165 84	Smith, G. (May 5).....	4,000 00	
Henderson, R. K.	3,600 00	1,701 43	Stuchen, P.	2,400 00	
Henley, C. S. (Sept. 1)...	3,600 00	717 18	Thomas, J. D.	4,200 00	1,729 12
Hereford, H.	6,500 00		Vandry, J. G. (Sept. 1)....	3,600 00	
Hinchey, R. S. (Sept. 1)...	2,400 00		Wagar, A.	4,000 00	
Hysopp, W. J. (Sept. 1) ..	3,200 00	419 38	Westman, L. E.	6,000 00	2,901 36
Johnson, J. W. (Mar. 1) ..	3,600 00	1,078 21	Wodlinger, D. B.	3,600 00	

* Received additional compensation—see following lists.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: J. H. Cameron, \$714.71; I. Fram, \$310.39; E. N. Griggs, \$724.47; S. Herbst, \$569.90; E. Ingles, \$452; E. Jarmain, \$431.14; H. D. Langer, \$399.35; F. McRae, \$805.41; E. J. Quinn, \$598.97; H. H. Stein, \$442.68; J. Stohabuk, \$580.40; H. Taylor, \$444.42.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): H. R. Hare, \$600.

S. H. McLaren, whose salary was paid by the Department of Finance (Vote 64, To provide for the expenses of the Comptroller of the Treasury's Office) was receiving a war duties supplement of \$1,560.

Thomas G. Wells served without salary but received a living allowance of \$50 per month.

The following payments of \$5,000 or over were made for advertising: Bomac Electrotpe Limited, \$9,690.32; Might Directories, \$5,431.81; National Film Board, \$12,800; Rapid Grip and Batten, \$7,853.09; R. C. Smith & Son, Limited, \$291,260.58.

Allotment: National Selective Service Program—National Registration—Administration . . .	390,762 37
Expenditures	\$ 381,913 09

Treasury Board Minute T.247281 B, August 7, 1943, authorized the division of the estimate and allotment from the War Appropriation, National Selective Service Program—Manpower Records into two separate items, Manpower Statistics Unit and National Registration—Administration. The latter was for the expenses of maintaining a registry of manpower and woman power to assist in the control and placement of labour under the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943. The registry includes records compiled by National Registration under the National War Services Act, c.22, 1940, which were transferred from the Department of National War Services to the Department of Labour by P.C. 2253, March 21, 1942.

A classification of expenditures follows: salaries, \$343,241.21; travelling expenses, \$149.78; communications, \$2,222.80; printing, stationery, equipment and supplies, \$7,395.79; cartage, freight and express, \$1,486.07; advertising, \$20,884.02; miscellaneous, \$6,533.42.

As of March 31, 1944, there were 282 employees paid from this account. The following were receiving salaries at an annual rate of \$2,100 or over, on that date: W. S. Boyd, \$3,000; J. K. Houston, \$3,600.

R. C. Smith & Son, Limited, Toronto, was paid \$15,620.27 for advertising.

Allotment: National Selective Service Program—Mobilization Division	3,283,000 00
Expenditures	\$3,221,153 50

A classification of expenditures follows:

A Salaries	1,476,593 48
B Cost of living bonus	180,481 85
C Unemployment Insurance	20,575 68
D Fees and Allowances	142,379 82
E Travelling expenses	79,460 34
F Printing and stationery	173,540 29
G Transportation of recruits	339,391 18
H Meals and lodgings of recruits	160,201 09
I Medical examinations	388,043 12
J Advertising	71,582 84
K Miscellaneous	185,903 81
	<hr/>
	\$3,221,153 50

This allotment was for the expenses of administering the National Selective Service Mobilization Regulations, P.C. 10924, December 1, 1942, as amended. These regulations govern the selection of men for military training, special duty with the R.C.M.P., or placement in alternative service in lieu of military training and the establishment of Mobilization Boards to adjudicate upon applications for postponement orders.

Expenses of Ottawa and 13 administrative divisions were as follows: Ottawa Headquarters, \$356,711.23; London, \$172,173.49; Toronto, \$457,555.77; Kingston, \$134,975.64; Port Arthur, \$52,073.84; Montreal, \$591,605.87; Quebec, \$372,298.64; Halifax, \$128,688.38; Saint John, \$131,484.70; Charlottetown, \$29,607.73; Winnipeg, \$164,338.60; Vancouver, \$228,732.55; Regina, \$211,047.46; Edmonton, \$189,862.28.

As of March 31, 1944, there were 1,860 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bonine, A. J. (Oct. 16) .. \$	3,000 00	\$ 479 28	MacNeil, N. M.	3,600 00	
Burris, M. G.	2,400 00		Mailly, L. P.	3,600 00	
Caron, G.	3,000 00		Martin, L.	2,520 00	306 65
Christie, H. H.	5,000 00	816 33	Martin, W. A.	3,900 00	
Davis, R. J.	3,600 00	2,684 75	McAllister, R.	3,600 00	
Davidson, R. H.	2,400 00		McDonell, L.	3,900 00	
Deas, G.	3,600 00		McIsaac, J. P. (Dec. 6) ..	3,600 00	
DeGuise, C. T. (Oct. 16) ..	3,000 00	446 77	McPherson, C. D.	3,600 00	560 44
Desaulniers, R.	3,600 00		McRae, J. S.	3,000 00	2,417 78
Elliott, W. A.	3,600 00		Mills, C. V.	4,080 00	
English, R.	3,600 00		Mingo, E.	3,600 00	
Farquharson, W. O.	3,600 00		Mooney, E. J.	3,600 00	
Fauteux, E. A. (Oct. 1) ..	3,000 00	445 20	Pare, J. H.	3,600 00	
Gagnon, H. L.	2,700 00		Parry, G. O.	4,200 00	
Gilmour, C. R. (June 1) ..	3,600 00		Patrick, W. G.	2,520 00	
Harris, A. B.	3,600 00		Pennock, C. G.	3,600 00	
Henry, C. J.	3,900 00		Philp, G. R. (July 2) ...	2,400 00	
Hooper, J. P.	3,600 00		Rainville, R.	2,520 00	300 00
Irwin, R. A. (Mar. 25) ..	3,600 00		Ranger, R.	5,400 00	613 14
Laferriere, A. (Oct. 16) ..	3,000 00	500 73	Rodier, P. E.	4,020 00	2,064 66
Lamoureux, L.	4,200 00		Roy, R. (Nov. 1)	2,520 00	
Lemire, J. C. (Aug. 26) ..	3,000 00		Tache, A. de Gaspé	4,200 00	566 16
MacDonald, M.	2,400 00		Thomas, W. R.	3,000 00	1,189 11
MacGregor, R. R.	3,900 00		Wadge, H. W.	3,600 00	
MacKinnon, L. L. (Nov. 1)	3,000 00		Wilson, F. C.	3,600 00	

The following employees, whose salaries were under \$2,400 on that date, or at date of separation (shown in brackets), or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: W. C. Arnold, \$2,023.91; J. O. Baillargeon, \$534.16 (Oct. 15); E. G. Bjarnason, \$1,930.71; S. J. Chagnon, \$603.95; F. Emerson, \$2,209.19; S. A. Feeley, \$957.45; A. M. Ferguson, \$1,001.09; G. Holmes, \$333.97; B. Martineau, \$155.57 (Oct. 15); L. Marcl, \$651.58; H. Marshall, \$1,043.70; S. H. McLaren, \$312.31; W. A. Richardson, \$947.83; Y. Sauriol, \$328.38; R. H. M. Sladen, \$1,504.53; B. J. Stewart, \$836.72; C. Stockdale, \$619.22; F. A. Stone, \$722.90.

D E Excepting the chairman and other members of the Judiciary, who, being judges of the Courts, served without remuneration, members of the Mobilization Boards were paid a fee of \$15 a day, or portion thereof, while engaged on business of the Boards, including the time they were necessarily absent from their usual places of residence, in which case they were paid living expenses not to exceed \$10 per day, plus transportation expenses, for each day they were necessarily absent. Judges were paid \$10 a day living allowance, plus transportation expenses, while attending at incorporated cities, and \$6 elsewhere. Fees and allowances paid to members of the Boards amounted to \$142,379.82. The following table shows those who were paid (a) fees and allowances in excess of \$1,000, and (b) travelling expenses in excess of \$300:

	Fees and allowances	Travelling expenses		Fees and allowances	Travelling expenses
Adamson, Hon. J. E.		\$ 970 50	Grieve, C.	4,962 00	1,663 70
Alyea, F. N.	\$ 1,303 50	824 14	Guilmet, J. A.	1,330 00	
Anderson, Hon. P. M.		480 35	Heney, T. B.	2,226 50	
Barclay, C.	1,230 00	514 40	Hugill, J. W.	3,573 75	
Barnard, T. A.	4,737 25	1,110 15	Lajoie, Hon. L.	5,210 00	1,925 25
Barr, C. H.	2,016 00		Lewis, Hon. L. G.		696 60
Bickerton, G. R.	3,446 50	842 20	MacDonald, Hon. A.		940 30
Bissell, W. C.	4,723 00	1,667 65	MacLaren, J. R.	2,132 50	679 35
Browning, E. S.	2,700 00	1,687 06	Manson, Hon. A. M.		362 10
Calder, H.	3,130 00	737 35	McArthur, Hon. H.		1,056 30
Carmichael, G. B.	4,716 00	2,088 00	McCammon, N. L.	2,902 50	
Cochrane, Hon. A.		998 70	McCool, C. W.	3,712 50	2,070 53
Crowell, Hon. K. L.		776 65	Messier, F.	3,608 00	1,672 02
de Blois, J. A.	1,120 00	664 66	Meunier, S.	1,185 00	
Dempster, G. L.	1,100 00		Moles, W. C.	2,950 00	
Dumais, P.	3,592 25	1,508 60	Palmer, J. S.	2,865 00	1,283 28
Feir, E. B.	4,558 00	1,539 88	Parisien, W. A.	2,056 75	899 90
Fortier, Hon. J. A.		3,040 65	Paterson, A. D.	1,990 00	
Francis, M.	3,055 80		Perkins, J.	3,007 50	
Garden, J. C.	2,790 00		Purtle, A. W.	3,742 50	
Gascon, A.	3,767 00	622 75	Reid, R. G.	4,503 75	

	Fees and allowances	Travelling expenses		Fees and allowances	Travelling expenses
Ridley, F. C.	3,939 50	945 65	Scott, R. S.	3,172 50	312 40
Roadhouse, T. H.	1,718 75		Smith, V. E.	3,930 00	
Roberge, J. L. S.	1,957 50		Thomson, J. B.	4,432 50	
Robichaud, L.	1,511 75	845 75	Trainor, Hon. St. Clair ..		339 25
Robinson, W. G.	3,226 50	713 92	Welch, A. R.	1,785 00	942 99

F This amount was paid to the King's Printer.

G Transportation was effected by travelling warrants exchangeable for second class tickets. The average rate paid transportation companies was 1½ cents per mile. Payments were as follows: Canadian National Railways, \$180,494.24; Canadian Pacific Railway Co., \$106,285.14; Provincial Transport Co., \$6,364.55; Temiskaming and Northern Ontario Railway, \$14,647.16; miscellaneous transportation companies, \$13,072.76.

H Recruits were paid a subsistence allowance of 50 cents a meal for the number of meals that would normally be required for the period of their transportation, and a lodging allowance of \$1.25 for each night they had to spend at stop-over points.

I Men who were called for military training attended at their nearest physicians for medical examinations. For each examination and certificate of physical condition, a fee of \$1 was paid. Expenditures include an amount of \$15 in connection with the defalcation of a Treasury official, not as yet finally settled.

J R. C. Smith & Son, Limited, Toronto, was paid \$61,040.32 for advertising.

K Legal fees and court costs in connection with infractions of the National Selective Service Mobilization Regulations amounted to \$17,281.96. Other expenditures were: Associated Credit Bureau, \$42,742.50; Hooper Holmes Bureau, \$36,257.50; Underwood, Elliott, Fisher, Limited, \$5,087.80; telephones, \$16,514.62; telegrams, \$13,263.35.

Allotment: National Selective Service Program—Manpower Statistics Unit	168,000 00
Expenditures	\$ 161,689 39

Treasury Board Minute T.247261 B., August 7, 1943, authorized the division of the estimate and allotment from the War Appropriation for National Selective Service Program—Manpower Records into two separate items, National Registration-Administration and Manpower Statistics Unit (heretofore the expenses in connection with the latter were paid from the allotment for Manpower Records which was established under the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943). The unit was set up for the purpose of compiling data from the occupational history forms of persons in the armed services, from general surveys of employment, from specific surveys of employment in particular industries and from other special surveys such as registration of women and nurses and for the computation of figures dealing with placements, vacancies, etc., by type of industry.

Expenditures were classified as follows: salaries, \$109,316.01; cost of living bonus, \$17,639.39; unemployment insurance, \$138.51; travelling expenses, \$15.35; communications, \$14.05; printing, stationery and supplies, \$14,779.40; machine rentals, \$18,535.10; cartage, freight and express, \$773.41; miscellaneous, \$173.17.

As of March 31, 1944, there were 179 employees paid from this account.

International Business Machines, Ltd., Toronto, was paid \$18,535.10 for machine rentals.

Allotment: National Selective Service Program—Expenses in connection with work to be performed by the Unemployment Insurance Commission	5,000,000 00
Expenditures	\$4,857,072 12

A classification of expenditures follows:

A Salaries	3,380,526 65
B Cost of Living Bonus	492,663 47
C Professional and Special Services	37,765 99
E Printing and Stationery	127,153 05
F Supplies and Materials	135 98
I Travelling Expenses	202,916 91
J Freight, Express and Cartage	16,406 85
K Equipment	72,514 35
L Telephones, Telegrams and Postage	192,869 36
M Lands and Buildings	35,687 72
N Rents	226,146 25
O Advertising and Publicity	52,776 72
P Miscellaneous and Current Expenses	19,508 82
	\$4,857,072 12

This allotment was provided for the expenses of the development and administration of the National Selective Service Program approved by P.C. 2250, 2251 and 2254 of March 21, 1942.

For certain other details in connection with the above expenditure, see under Vote 106, Unemployment Insurance Act, 1940—Administration.

Allotment: Job Instructor and Supervision Training Program (unpaid accounts 1942-43)	5,000 00
Expenditures	<u>\$ 4,138 11</u>

P.C. 313546, April 30, 1942, as amended by P. C. 22, 9776, October 28, 1942, authorized a program of Job Instructor Training for Canadian War Industries.

Payments for unliquidated commitments of 1942-43 were made to the Provinces as follows: Quebec, \$2,931.61; Ontario, \$1,206.50.

Allotment: Job Instructor and Supervision Training Program	11,125 00
Expenditures	<u>\$ 2,822 19</u>

P.C. 313546, April 30, 1942, as amended by P.C. 22/9776, October 28, 1942, authorized a program of Job Instructor Training for Canadian War Industries.

Expenditures were classified as follows: travelling expenses, \$2,145.37; miscellaneous, \$676.82.

Travelling expenses in excess of \$300 were paid to: Edwin K. Ford, \$1,318.54.

Allotment: Co-ordination of Shiploading and Unloading operations at the Port of Halifax,	
N.S.	68,816 00
Expenditures	<u>\$ 67,467 06</u>

P.C. 3511, April 30, 1942, authorized the appointment of a Controller of loading operations to co-ordinate all activities concerning shiploading and unloading operations in the Port of Halifax, N.S.

Expenditures including costs of administration pertaining to War Allotment for Stabilization of Longshore Labour, Halifax, were classified as follows: salaries, \$53,467.62; travelling expenses, \$7,571.50; communications, \$1,361.39; printing and stationery, \$2,080.51; miscellaneous, \$2,986.04.

As of March 31, 1944, there were 31 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): J. J. Campbell, \$3,000 (Jan. 10.); R. B. Campbell, \$4,200; E. Gallant, \$3,000; T. A. Garnier, \$3,000; J. Hayward, \$2,400; J. P. Hillion, \$2,400 (Dec. 16); J. L. Lanigan, \$2,400; J. Leahy, \$3,000; J. F. Lindsay, \$4,200; J. A. H. MacDonald, \$3,000; H. W. McLeod, \$3,000; F. R. Penny, \$2,400; R. G. Perchard, \$4,500; D. C. Reid, \$3,000; W. F. Spring, \$4,200; C. W. Train, \$3,600.

Travelling expenses in excess of \$300 were paid to: J. F. Lindsay, \$982.17; R. G. Perchard, \$2,679.13; W. F. Spring, \$2,190.20; C. W. Train, \$1,720.

Allotment: To provide for—

(a) Grants to the Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry;

(b) Financial assistance to students in medicine and dentistry ineligible for assistance under the existing Dominion-Provincial Student Aid Plan, who sign an agreement to enlist in the Active Service Armed Forces on graduation and to similar students in engineering and science who sign an agreement that on graduation they will make their services available to the National War Effort where required, either in the Armed Forces or in industry

Expenditures	<u>\$ 316,350 00</u>
	<u>194,141 00</u>

This program was authorized by P.C. 27/4430, May 27, 1942, amended by P.C. 19/6073, July 14, 1942.

- (a) Grants were made to the following Universities: Dalhousie, \$8,500; Laval, \$4,000; Montreal, \$7,000; McGill, \$9,350; Queen's, \$10,000; Toronto, \$18,000; Western Ontario, \$5,000; Manitoba, \$8,000; Saskatchewan, \$2,000; Alberta, \$10,000.
- (b) The following amounts were paid to Universities for assistance to students and are to be administered by each participating university in accordance with agreements: Dalhousie, \$16,879.50; Laval, \$1,500; Montreal, \$1,500; McGill, \$4,095; Queen's, \$29,846; Toronto, \$37,273; Western Ontario, \$10,272.50; McMaster, \$1,585; Manitoba, \$7,540. The Province of New Brunswick was paid \$1,800. These advances are on a recoverable basis.

Allotment: Payments to the Provinces under Agreements with the Dominion in connection with the cost of organizing and operating where necessary Day Nurseries, Crèches, Recreation Centres and like facilities	102,000 00
Expenditures	\$ 99,192 01

P.C. 6242, July 20, 1942, authorized the Minister to enter into agreements with the Provinces for the operation of day nurseries and crèches for the care of children whose parents were engaged in war employment. Payments were made to the Provinces as follows: Quebec, \$25,107.80; Ontario, \$74,084.21.

Allotment: National Joint Conference Board of the Construction Industry	5,080 00
Expenditures	\$ 3,055 53

P.C. 31/1280, February 17, 1943, authorized this allotment for expenses in assisting the National Joint Conference Board of the Construction Industry, an independent body whose functions are advisory and consultative rather than administrative, in the development and maintenance of procedure for the application of wage control regulations in the construction industry.

Expenditures were classified as follows: salaries, \$3,000; travelling expenses, \$55.53.

J. L. Kingston received a salary of \$375 per month for the period August 1, 1943, to March 31, 1944, under authority of P.C. 64/1950 of March 13, 1943.

Allotment: Production of film advertising the national importance of the Coal Mining Industry	10,000 00
Expenditures	\$ 10,000 00

P.C. 43/2993, April 13, 1943, authorized this allotment to cover the cost of producing a film to provide information to Canadian citizens as to the essential features and the national importance of the Coal Mining Industry. Payment was made to the National Film Board.

Allotment: Films to encourage High School Students and others to spend their vacation working in Agricultural Industry	3,000 00
Expenditures	\$ 1,288 18

P.C. 37/4453, June 1, 1943, authorized this allotment to cover the cost of preparing films to be included in weekly film news releases, for the purpose of encouraging high school students and urban dwellers to spend their vacation working in the agricultural industry. Payments were made to the National Film Board.

Allotment: Payments to the Postmaster General in connection with reports on the delivery of Mobilization Orders	15,000 00
Expenditures	\$ 4,000 00

Under the National Selective Service Mobilization Regulations, P.C. 10924, December 1, 1942, as amended, authority is given to issue and deliver by registered post to designated men, various mobilization orders. In order to effect subsequent delivery of these mobilization orders when returned undelivered, and to establish proof of delivery as against those who may fail to comply with such orders, P.C. 20/3926, May 13, 1943, authorized payment to the Postmaster General by the Minister of Labour of postal rates chargeable in con-

nection with reports by way of post-cards relating to the delivery or non-delivery of mobilization orders issued under the National Selective Service Mobilization Regulations, the postal rate per card to be 10 cents.

Payments were made to the Post Office Department.

Allotment: To provide for payments to the National Film Board for educational films for exhibition to Industrial Plant employees	24,000 00
Expenditures	\$ 24,000 00

P.C. 275091, June 23, 1943, authorized this allotment to cover financial assistance to the National Film Board in connection with the provision of films for exhibition to industrial plant employees, as part of an educational campaign to strengthen the morale of the workers.

Payments were made to the National Film Board.

Allotment: Program for Specialized Training for Aircraft Manufacturing (unpaid accounts 1942-43)	4,328 00
Expenditures	\$ 4,327 96

Under authority of P.C. 9871, December 23, 1941, arrangements were made by the Dominion with Canadian manufacturers of aircraft and aircraft parts and with firms which overhaul and recondition combat and training airplanes, to reimburse them for part of the cost of giving specialized training to certain selected or key employees engaged on government war contracts.

Payments for unliquidated commitments of 1942-43 were made as follows: Canadian Airways Limited, \$209.71; Noorduyt Aviation Limited, \$4,028.25.

Allotment: Purchase of site and construction of a building for a central dispatching office in connection with the ship loading and unloading program at the Port of Halifax, N.S.	56,186 00
Expenditures	\$ 56,185 34

This program was authorized by P.C. 225095, June 15, 1942, amended by P.C. 79/6181, August 4, 1943.

Payments were made to the Wartime Housing Limited.

Allotment: Prisoners of War Labour Projects Account—Revolving Fund	\$ 225,000 00
Expenditures	nil

P.C. 2226, May 10, 1943, and P.C. 25,5267, June 30, 1943, authorized allotments from the War Appropriation of \$25,000 and \$200,000, respectively, to provide working capital for the financing, by means of a revolving fund, of an undertaking to utilize the services of prisoners of war in agriculture and other labour. At the end of the fiscal year, the position of the fund, which was operated as a continuing open account, showed an excess of moneys paid in over moneys paid out to the extent of \$310,460.95.

During the course of the year, it was decided to discontinue the operation of revolving funds as continuing open accounts. Instead, in future, the relative annual allotments themselves will be operated as annual revolving funds.

In accordance with this policy, the open account revolving fund, the details of which are shown under *Sundry Suspense Accounts* in this section, was closed by crediting to this allotment the sum of \$225,000 out of the excess amount referred to above, and applying \$85,460.95 as Special Receipts, Miscellaneous War Revenues.

Allotment: Provision of Recreational Facilities for War Workers	908 00
Expenditures	\$ 908 00

Under the terms of P.C. 4703, June 5, 1943, the Minister of Labour was authorized to enter into agreements with the Provinces for the purpose of providing recreational facilities for war workers, the Dominion to pay 50 per cent of the costs.

Negotiations were entered into with the Province of Ontario, but no agreement was reached. However, during the period June 28 to October 31, 1943, expenditures totalling \$1,816 had been incurred by the Province. P.C. 49,365 of January 19, 1944, authorized payment of \$908 representing the Dominion's share of this expenditure.

Allotment: Stabilization of Longshore Labour (Halifax, N.S.)	600,000 00
Expenditures	\$ 460,728 31

P.C. 5161, June 25, 1943, authorized the Minister of Labour to provide and maintain a supply of longshore labour in the Port of Halifax adequate to its needs at all times; workers to receive a fixed minimum weekly wage in return for constant availability for loading and unloading operations.

Expenditures were for payment of deficiency pay to registered longshoremen and to members of the Reserve Labour Pool; costs of administration being charged to War allotment for Co-ordination of Shiploading and Unloading Operations at the Port of Halifax, N.S.

Allotment: Army Labour Account—Revolving Fund	\$ 100,000 00
Expenditures	nil

P.C. 6434, August 13, 1943, authorized this allotment from the War Appropriation to provide working capital for the financing, by means of a revolving fund, of an undertaking relating to the employment of members of the Armed Forces for farm service. At the end of the fiscal year, the position of the fund, which was operated as a continuing open account, showed an excess of moneys paid in over moneys paid out to the extent of \$192,056.57.

During the course of the year it was decided to discontinue the operation of revolving funds as continuing open accounts. Instead, in future, the relative annual allotments will themselves be operated as annual revolving funds.

In accordance with this policy, the open account revolving fund, the details of which are shown under Sundry Suspense Accounts in this section, was closed by crediting to this allotment the sum of \$100,000 out of the excess amount referred to above, and applying \$82,056.57 as Special Receipts, Miscellaneous War Revenues.

Allotment: Western War Labour Board—Administration	22,930 00
Expenditures	\$ 17,872 33

This allotment was provided to cover the expenses of the Western War Labour Board established under the provisions of P.C. 3870, May 17, 1943, to deal with matters respecting wage rates and employment conditions on defence projects in Alberta, British Columbia and the Yukon and Northwest Territories.

Expenditures were classified as follows: salaries, \$11,756.27; cost of living bonus, \$390.83; unemployment insurance, \$20.71; travelling expenses, \$4,673.69; communications, \$1,015.89; publicity, \$10.20; printing and binding, \$3.24; miscellaneous, \$1.50.

As of March 31, 1944, there were 3 employees paid from this account. One employee received a salary at an annual rate of \$2,400 or over, on that date: V. J. Macklin, \$3,000.

Members of the Western War Labour Board in receipt of remuneration on per diem bases of \$15 or \$20 were paid the following amounts: M. Ainslee, \$1,275; G. B. Henwood, \$580; J. F. Keen, \$1,665; H. G. MacDonald, \$722.50; G. B. O'Connor, \$980.

Travelling expenses in excess of \$300 were paid to: M. Ainslee, \$375.62; J. F. Keen, \$3,090.74; V. J. Macklin, \$420.69; G. B. O'Connor, \$390.64.

Allotment: Erection and Equipping of canteen for Longshoremen at Deepwater Terminals, Halifax, N.S.	21,500 00
Expenditures	\$ 19,544 28

This allotment was authorized by P.C. 49/7263, September 17, 1943, and P.C. 33/7895, October 13, 1943, to provide facilities for serving hot meals to longshoremen engaged in shiploading operations at Deepwater Terminals, Halifax, N.S.

Payments were made to the Wartime Housing Limited.

Allotment: British Columbia Security Commission—Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas in British Columbia—Expenditures for transportation, administrative expenses, dependents' allowance and other expenditures incurred in carrying out the provisions of Orders in Council P.C. 1271 of February 17, 1942, P.C. 1665 and 1666 of March 4, 1942, P.C. 946 of February 5, 1943.....		2,661,250 00
Expenditures.....		<u>\$2,545,032 51</u>

Under P.C. 1665, March 4, 1942, and P.C. 946, February 5, 1943, the British Columbia Security Commission was created and assigned duties and powers to plan, supervise and direct the evacuation from protected areas in British Columbia of all persons of the Japanese race, and provide for housing, feeding, care, employment and protection of such persons.

Expenditures were classified as follows:

ADMINISTRATION

Communication services	19,240 04
Cost of Living Bonus.....	13,827 77
Contributions to Unemployment Insurance Fund.....	1,123 14
Equipment	8,387 37
Miscellaneous	46,176 11
Printing and Stationery.....	8,328 90
Rents	3,006 25
Salaries	199,728 60
Supplies and Materials.....	21,730 55
Transportation and Travel of Staff.....	25,119 37

MOVEMENT, PLACEMENT, HOUSING AND CARE OF JAPANESE

Education	58,179 88
Maintenance and Maintenance Allowances.....	657,367 58
Transportation	86,653 78
Camp Expenditures	1,396,163 17
	<u>\$2,545,032 51</u>

As of March 31, 1944, there were 100 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees where the amount was in excess of \$300 are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arthur, L.	\$ 3,600 00		Lister, J.	3,600 00	1,102 97
*Boulthbee, E. L. (Nov. 30) .	3,600 00	\$ 1,943 09	Lougheed, H. P.....	3,000 00	
Brown, M. L.	2,520 00		Moryson, T.	3,600 00	
Brown, R. C. (May 15)....	2,700 00		Mactavish, D.	3,000 00	
Burns, J. S.	2,400 00	399 57	McNeill, C. G.	5,100 00	
Burnett, J. M.	3,600 00		Ormond, W. H.	4,800 00	
Collins, G. E.	5,800 00	709 06	Pipher, G. (Oct. 15)....	2,400 00	568 30
DesBrisay, F. E.	3,600 00		Russell, A. E.....	3,000 00	
Eastwood, W. A.	4,200 00	458 51	Simmons, D. W.	3,000 00	
Ernst, F. L.	3,000 00	1,651 84	Skinner, F. G. (Mar. 31) ..	3,600 00	
Francis, A.	4,800 00		Sneyd, H. S.	2,400 00	504 73
Gibson, G. M.	3,600 00		Stevens, R. G.	2,400 00	
Hartley, W.	3,600 00	584 50	Swain, C. F. (Sept. 27) ..	3,600 00	
Lacoste, A.	2,400 00		Trueman, G. E.	3,500 00	523 99

* In addition to a salary of \$300 per month, E. L. Boulthbee received an expense allowance of \$10 per day for the period April 1 to December 1, 1943, authorized by P.C. 29/1555, March 8, 1944.

The following employees whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: D. C. Archibald, \$1,191.32; R. S. Beattie, \$903.28; C. V. Booth, \$312.73; C. K. Halonen, \$869.44; H. Kamitakahara, \$766.52; W. A. MacBrayne, \$572.60; M. Uchida, \$424.86.

Suppliers receiving \$5,000 or more: Province of Alberta, Department of Education, \$12,597.24, Welfare Department, \$28,089.07; B. C. Drugs Ltd., \$6,988.95; B. C. Equipment Co., Ltd., \$7,508.59; Province of British Columbia, Collector of Institutional Revenue (Tuberculosis patients, St. Joseph's Hospital, Vancouver, B.C.) \$2,639; (Patients, Mental Hospital Essondale, B.C.) \$9,836.12; Forests Branch, \$16,539.40; B.C. Telephone Co., \$11,111.35; Begg Motor Co., Ltd., \$22,805.90; Bingham & Hobbs Equipment Co., Ltd., \$15,762; Bridge River

Power Corp., \$5,582.25; Burns Lumber Co., \$5,465.02; Canadian National Railways, \$16,880.79; Canadian Pacific Railway Co., \$74,803.34; Denver Light & Power Co., \$5,947.12; Dominion Government, Department of Public Printing and Stationery, \$10,814.21; Finning Tractor Co., Ltd., \$14,174.95; Gallagher Transportation Ltd., \$11,013.86; Gordon & Belyea, \$5,545.54; R. Grim, \$6,420; E. W. Hicks, \$7,278; Home Oil Distributors, \$8,256.71; Imperial Oil Ltd., \$17,231.48; Industrial Engineering Ltd., \$9,128.90; Corporation of the City of Kaslo, \$8,084.41; Kaslo Motor Transport, \$11,641.13; Lawrence Mfg. Co., Ltd., \$11,843.35; Marshall-Wells (B.C.) Ltd., \$14,730.29; McKenzie White & Dunsmuir Ltd., \$5,014.68; McLennan, McFeeley & Prior Ltd., \$5,602.85; Nelson Machinery Equipment Co., Nelson, \$16,636.72; New Denver & Silverton Meat Market, New Denver, \$10,795.06; St. Michael's General Hospital, Lethbridge, Alta., \$6,553.56; Shell Oil Co., Ltd., \$16,472.87; Sloean Community Hospital, New Denver, \$11,922; Sloean Garage, \$5,243; Sloean Motor Freight, \$8,462.60; Tashme Store (B.C. Security Commission), \$41,093.10; Tatttrie & Greer, \$10,045.40; Vancouver Central Clothing Committee, \$13,968.38; Victorian Hospital, Kaslo, \$7,274.70; Harvey Webb, \$11,219.16; Wood Vallance Hardware Co., Ltd., Nelson, \$14,131.14.

A summary of expenditures by projects follows:

Projects	Administration	Movement Placement Housing and Care of Japanese	Total
Vancouver Head Office	113,583 52	23,263 74	136,847 26
Royal Commission	3,668 05		3,668 05
*Self-Supporting Establishments	3,079 23	37,013 44	40,092 67
British Columbia Industry	39 90	541 67	581 57
Greenwood	14,599 10	136,317 99	150,917 09
Hastings Park Clearing Station.....	14 86	508 79	523 65
Tashme	69,138 62	490,818 90	559,957 52
Kaslo	17,734 20	154,271 38	172,005 58
Lemon Creek	11,618 48	264,401 72	276,020 20
Alberta	18,017 19	83,628 35	101,645 54
Manitoba	15,750 80	17,795 33	33,546 13
Maritime Provinces	2 50	28 00	30 50
New Denver	35,603 31	340,758 56	376,361 87
Ontario (Western)	5,938 00	6,530 30	12,468 30
Ontario (Eastern)	7,039 32	62,070 49	69,109 81
Quebec	1,403 85	17,229 25	18,633 10
British Columbia Road Camps.....		389 77	389 77
Sandon	5,080 95	130,117 91	135,198 86
Sloean	24,356 22	432,496 59	456,852 81
Saskatchewan		182 23	182 23
	<u>\$ 346,668 10</u>	<u>\$ 2,198,364 41</u>	<u>\$ 2,545,032 51</u>

*The sites of the self-supporting establishments are Christina Lake, Bridge River Townsite, Lillooet, McGillivray Falls and Minto Townsite. These establishments were secured by the British Columbia Security Commission for groups of Japanese who are self-supporting to the extent that they supply their own food, fuel, clothing and all maintenance repairs during occupancy.

Expenditures of \$2,545,032.51 comprise transportation charges, rental of lands and buildings, wages and materials for repairs and alterations to buildings before occupancy by Japanese, electric power, taxes, etc.

Allotment: Expenses of Conference of Dominion and Provincial Labour Officials.....	1,200 00
Expenditures.....	\$ 789 99

This allotment was authorized to cover costs of reporting the proceedings of the conference and the production of moving and still pictures by the National Film Board.

Allotment: Japanese Wood Projects Account—Revolving Fund.....	500,000 00
Expenditures.....	\$ 170,960 06

P.C. 4365, May 28, 1943, authorized this allotment from the War Appropriation to provide working capital for the financing, by means of a revolving fund, of an undertaking to utilize the services of employable persons of the Japanese race for wood fuel cutting and timber operations. At the end of the fiscal year, the position of the fund, which was operated as a continuing open account, showed an excess of moneys paid in over moneys paid out to the extent of \$329,039.94.

During the course of the year, it was decided to discontinue the operation of revolving funds as continuing open accounts. Instead, in future, the relative annual allotments will themselves be operated as annual revolving funds.

In accordance with this policy, the open account revolving fund, the details of which are shown under Sundry Suspense Accounts in this section, was closed by crediting the above-mentioned excess amount to this allotment. The expenditure of \$170,960.06 shown above, represents the residue of working capital advances to be accounted for.

Allotment: Wartime Labour Relations Board—Administration.....	2,500 00
Expenditures.....	\$ 567 04

The Wartime Labour Relations Regulations, P.C. 1003, February 17, 1944, provided for the establishment of the Wartime Labour Relations Board consisting of ten members appointed under authority of P.C. 1895, March 16, 1944, to administer the Regulations. Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the Board was paid \$15 per day for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence.

This allotment provided for the administrative expenses.

Allotment: Expenses in connection with General Labour Transference in War Industries and Agriculture	365,000 00
Expenditures.....	\$ 296,545 83

Under the terms of P.C. 10,6172, August 13, 1941, P.C. 7595, August 26, 1942, P.C. 246, January 19, 1943 and P.C. 1446, May 31, 1943, the Dominion assumed the cost of moving workers needed to meet the demands of war industries and agriculture in cases where a sufficient supply of labour was not available locally.

Under the terms of P.C. 246 the cost of transportation of workers, their dependents and effects was advanced by the Dominion subject to repayment, provided that workers were deemed to have repaid to the Crown, in respect of such advances, five dollars for each week during which they remained in the new employment. Advances of this nature have been recorded as accountable expenditures.

During the fiscal year 1942-43, administrative arrangements for reporting time worked in new employments to enable adjustment of advances were not in operation. Arrangements, however, have since been effected and these advances are now being adjusted upon direction from the Administration.

The expenditures comprise payments made on behalf of employees, \$276,688.74 and employers \$19,857.09.

Expenditures for employees include:—

Industry—	
Alternative Service Workers.....	38,314 32
Other	
Non-recoverable expenditures for transportation.....	96,520 69
Separation allowances	1,152 84
Supplementary wage allowances	6,912 68
Advances for transportation of workers deemed to have been accounted for by duration of employment.....	86,218 91
Advances outstanding:	
Transportation of workers, \$45,000.38, their dependents, \$204.25 and effects, \$332.07 not yet accounted for by duration of employment.....	45,536 70
	<u>274,656 14</u>
Agriculture—	
Alternative Service Workers.....	1,692 53
Farm Help	340 07
	<u>2,032 60</u>
	<u>\$ 276,688 74</u>

Refundable expenditures made on behalf of employers amounted to \$19,857.09 and consist of payments to railways for transportation of workers.

Allotment: Advertising to encourage Farmers and Others to engage in logging, lumbering and other bush work.....	6,900 00
Expenditures.....	\$ 6,749 87

P.C. 21,3926 of May 13, 1943, provided that an amount not to exceed \$6,900 be authorized for the above purpose. Payments were made to R.C. Smith and Son, Limited.

Allotment: Assistance to the Provinces in recruiting, transporting and placing labourers upon Farms	740,000 00
Expenditures	\$ 518,827 93

Under the terms of P.C. 3620, May 4, 1943, P.C. 6549, August 17, 1943 and P.C. 28/7430, September 22, 1943, the Dominion entered into agreements with the Provincial Governments by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male and female, from urban centres within the Provinces and transporting and placing them in those sections of the Provinces in which shortages of farm labour existed. Payments to the Provinces were made as follows: Nova Scotia, \$3,761.27; New Brunswick, \$3,750.62; Prince Edward Island, \$2,030.67; Quebec, \$9,799.56; Ontario, \$147,949.32; Manitoba, \$22,093.79; Saskatchewan, \$83,337.68; Alberta, \$24,194.27; British Columbia, \$37,539.61. A further payment of \$331.47 to the Railways is recoverable on a fifty per cent basis from the Provinces.

Section C, P.C. 3620 further provided that the Dominion pay the costs of transporting farm workers from one Province to another, in order that they would be available for employment where most urgently required. Payments under this section were made to transportation companies in the amount of \$184,039.67. Included in this amount is the cost of transporting 700 Western farm workers proceeding to Eastern Canada to assist in the harvest and 3,500 Eastern farm workers and university students proceeding to Western Canada to assist in the harvest there. The full cost of the special harvest excursion fares was paid by the Dominion in the first instance, but a part of this cost was later refunded by the Railways in accordance with their agreement to refund to the Dominion moneys realized from fares sold to labourers returning to the East at \$10 each and to the West at \$5 each.

Allotment: Compulsory Transfer of Ex-Coal Mine Workers from other industries back to the Coal Industry	125,000 00
Expenditures	\$ 98,517 44

Under the terms of P.C. 246, January 19, 1943, P.C. 4092, May 17, 1943, and P.C. 6077, July 29, 1943, the Dominion assumed the cost of moving coal mine workers back to the coal industry.

Under the terms of P.C. 246, the cost of transportation of workers, their dependents and effects, together with the cost of necessary work clothing was advanced by the Dominion subject to repayment, provided that workers were deemed to have repaid to the Crown in respect of such advances five dollars for each week during which they remained in their new employment. Advances of this nature have been recorded and they are adjusted upon direction from the Administration.

The expenditures comprise transportation of workers in coal industries, \$12,840.40; transportation of workers' families, \$538.35; allowance for meals in transit, \$991.15; moving workers' household effects, \$1,413.59; separation allowance for workers' families, \$24,497.39; supplementary wage allowance, \$76.43; remuneration equivalent to wages for lost time, \$5,594.84; work clothing, \$490; advertising, \$16,279.47; and outstanding items of \$35,795.82. These include (a) advances for: transportation of workers, \$17,350.27; transportation of workers' families, \$7,250.20; moving workers' household effects, \$7,683.85; advances for work clothing, \$3,391.50; (b) recoverable advances for living expenses, \$120.

Accounts Receivable	
Pertaining to:	Amount
Fiscal year 1943-44	25,556 74
Previous years—Collectable	1,194 34
—Uncollectable	4,938 96
Total	\$ 31,690 04

Items in excess of \$1,000 in Previous years—Uncollectable: W. J. Fleming, \$1,239.18; F. L. Jones, \$3,685.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Benefit Warrants—Unemployment Insurance Commission		\$ 4,132 03	\$ 4,132 03	

The receipts represent the setting up of this amount as a liability of the Dominion Government by a transfer from the Unemployment Insurance Fund but it was later decided that it should be regarded as an internal liability of the Fund and the entry was therefore reversed.

PUBLIC ACCOUNTS: PART II

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
Fair Wages Settlements.....	\$ 331 99	\$ 25,929 49	\$ 25,928 11	\$ 333 37

Receipts represent the differences established after investigation by officers of the Fair Wages and Conciliation Branch of the Department of Labour, between wages paid and wages due employers of contractors on Government work; while disbursements represent payments to those to whom such differences are due.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Government Annuities—</i>				
A Government Annuities	190,298,479 00	34,543,726 51	11,280,668 51	213,561,537 00
<i>Insurance and Guaranty Funds—</i>				
B Unemployment Insurance Fund				
Cash	5,639,004 90	85,573,274 08	85,247,846 66	5,964,432 32
Bonds and Accrued Interest.....	108,372,078 18	84,859,772 70	8,863,966 83	184,367,884 05
	114,011,083 08	170,433,046 78	94,111,813 49	190,332,316 37
	<u>\$304,309,562 08</u>	<u>\$204,976,773 29</u>	<u>\$105,392,482 00</u>	<u>\$403,893,853 37</u>

A The Government Annuities Act, c. 7, R.S., provides that an account shall be kept, to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Receipts included premiums on immediate and deferred annuities amounting to \$26,709,137.46, interest at four per cent amounting to \$7,802,408.56, and an amount of \$32,180.49, paid by the Government as shown on page II-6. Disbursements included vested annuity and commuted value payments and premiums returned amounting to \$11,280,668.51. The actuarial value of outstanding annuity contracts on March 31, 1944, was \$213,561,537.00.

B The balance of \$190,332,316.37 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Dominion to the Unemployment Insurance Commission.

This includes a liability of the Unemployment Insurance Commission amounting to \$4,132.03 for Benefit Warrants outstanding March 31, 1944.

The credit balance under bonds and accrued interest consists of the book value of the bonds, \$182,454,097.81, and accrued interest of \$1,913,786.24.

Details of cash receipts and disbursements are shown in the statement below.

RECEIPTS

Contributions: Employers and Employees—	
Stamps	31,767,258 94
Meter Impressions	13,205,897 37
Bulk Payments	16,875,559 87
Miscellaneous	122 76
Penalties and Costs.....	1,323 67
	<u>61,850,162 61</u>
Contributions—Dominion Government (see page H-14).....	12,344,421 74
Contributions—Refundable to unlocated persons.....	190 00
Sale of Investment Securities.....	7,533,531 00
Interest on Investment Securities collected on due dates and sales.....	3,844,968 73
Total.....	<u>\$ 85,573,274 08</u>

DISBURSEMENTS

Investment Securities	
Principal	82,935,594 75
Accrued Interest at purchase dates.....	466,663 71
	<u>83,402,258 46</u>
Payment of benefits.....	1,717,534 26
Refunds of Contributions.....	128,053 94
Total.....	<u>\$ 85,247,846 66</u>

A reconciliation of the book value of bonds held at March 31, 1944 with that of the bonds held on March 31, 1943 appears on the following page.

RECONCILIATION OF BOOK VALUE OF BONDS AS AT MARCH 31, 1944, WITH BOOK VALUE OF BONDS AS AT MARCH 31, 1943

	BONDS AT COST PRICE		AMORTIZATION		BOOK VALUE	
	Dr.	Cr.	Discount Dr.	Premiums Cr.	Dr.	Cr.
	\$	c.	\$	c.	\$	c.
Balance, March 31, 1943.....	107,434,891	98	41,398	15	107,301,788	80
Bond Purchases.....	82,935,594	75			82,935,594	75
Amortization Discount.....			10,391	71	10,391	71
Amortization Premium.....						
Sale of Bonds.....						
					237,550	66
					7,556,126	79
	190,370,486	73	51,789	86	190,247,775	26
	7,556,126	79			7,793,677	45
Balance, March 31, 1944.....	182,814,359	94			182,454,097	81

UNEMPLOYMENT INSURANCE FUND
DETAILS OF INVESTMENT SECURITIES AS AT MARCH 31, 1944

Maturity	Rate	Par Value	Cost	Amortiza- tion	Book Value	Average value per \$100	Yield to mat- urity	Accrued Interest
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	%	\$ cts.
DOMINION OF CANADA								
Oct. 15, 1944	4 1/2	547,000 00	583,845 50	28,919 40	554,926 01	101 45	1-08	11,281 88
Oct. 16, 1944-44	1 1/2	5,000,000 00	4,985,300 00	111,202 82	4,996,502 82	99 93	1-61	34,375 00
Mar. 1, 1945	2	9,271,000 00	9,330,985 50	41,072 43	9,289,913 07	100 20	1-78	15,451 06
July 2, 1945	1 1/2	5,000,000 00	5,000,000 00		5,000,000 00	100 00	1-50	18,750 00
May 1, 1946	1 1/2	7,000,000 00	7,000,000 00		7,000,000 00	100 00	1-75	51,041 66
Nov. 1, 1946	1 1/2	15,000,000 00	15,000,000 00		15,000,000 00	100 00	1-75	109,375 00
Dec. 15, 1946	2	6,642,000 00	6,873,747 44	32,365 39	6,906,110 83	99 48	2-20	40,495 00
Mar. 1, 1947	1 1/2	2,080,000 00	2,080,000 00		2,080,000 00	100 00	1-75	15,166 66
Mar. 1, 1948	2 1/2	11,725,000 00	11,741,037 50	755 47	11,740,882 03	100 14	2-21	21,984 38
Oct. 15, 1944-49	3 1/2	12,372,000 00	12,744,578 00	92,267 73	12,622,340 27	102 02	3-10	198,497 50
*June 15, 1950-51	3	15,054,000 00	15,231,996 25	792 05	15,231,204 20	101 18	2-94	32,500 00
*Feb. 1, 1948-52	3 1/2	6,000,000 00	6,261,375 00	23,501 52	6,235,873 48	101 40	2-81	155,550 00
Oct. 1, 1949-52	3	10,370,000 00	10,524,206 25	9,046 10	10,515,160 15	106 49	3-13	38,500 00
Oct. 15, 1947-52	4	2,100,000 00	2,239,200 00	2,871 40	2,236,328 60	101 42	2-92	19,275 00
*Mar. 1, 1952-54	3	7,710,000 00	7,819,150 00	7651 14	7,819,801 14	101 42	2-92	153,125 00
*Nov. 1, 1953-56	3	12,250,000 00	12,287,187 50	15,995 32	12,295,182 82	100 35	3-03	117,187 50
Nov. 1, 1946-56	4 1/2	6,250,000 00	6,703,583 75	33,590 61	6,670,193 14	99 91	3-01	108,187 50
May 1, 1954-57	3	8,655,000 00	8,649,843 75	4228 33	8,647,072 08	107 65	3-77	102,112 50
Nov. 1, 1947-57	4 1/2	5,446,000 00	5,890,328 75	28,025 30	5,862,803 45	108 49	3-74	305,550 00
Nov. 1, 1948-58	4 1/2	16,290,000 00	17,555,632 25	76,612 21	17,679,020 04	109 15	3-72	212,062 50
Nov. 1, 1949-59	4 1/2	11,310,000 00	12,416,425 00	71,460 72	12,344,964 28	99 88	3-01	21,025 00
Jan. 1, 1956-59	3	1,730,000 00	1,727,837 50	111 90	1,727,849 40			
		178,108,000 00	182,814,359 94	360,262 13	182,454,097 81			1,913,786 24

*Redeemable at 101.

†Discount.

Average Weighted Yield, 2-75%.

‡Average Redemption Rate 100-3.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A British Columbia Security Commission Sus- pense	15,745 17	8,860 50	8,915 67	15,690 00
B Pay-list Deductions—Labour	2,333 93	131,878 49	125,730 67	8,481 75
	<u>\$ 18,079 10</u>	<u>\$ 140,738 99</u>	<u>\$ 134,646 34</u>	<u>\$ 24,171 75</u>

A This account records transactions in connection with pay assigned by Japanese employed by the Department of Mines and Resources, and by commercial companies. The deductions from earnings are paid to assignees through the facilities of the Commission. It also records advance payments of rent for housing accommodation occupied by Japanese, and cash deposits as security to ensure return of property in good condition. The credit balance as at March 31, 1944, consisted of \$240 assigned pay and \$15,450 advance payments of rent, etc.

B Receipts represent various deductions from Departmental employees' salaries such as Income Tax, Victory Loans, War Savings Certificates, and Unemployment Insurance including employer's portion, pending payments to the departments concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Unclaimed cheques suspense—Department of Labour	2,374 28	7,994 26	40 86	10,327 68
B Labour Projects Revolving Fund		477,013 31	477,013 31	
C Army Labour Revolving Fund		387,410 21	387,410 21	
D Japanese Wood Projects Revolving Fund		1,082,140 08	1,082,140 08	
E Tashme Canteen Suspense		35,788 53		35,788 53
F Alternative Service Workers' Fund		2,497 82	2,497 82	
	<u>\$ 2,374 28</u>	<u>\$ 1,992,844 21</u>	<u>\$ 1,949,102 28</u>	<u>\$ 46,116 21</u>

- A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.
- B P.C. 2326, May 10, 1943, authorized the Minister of Labour to utilize the services of prisoners of war in agriculture and other labour and allotted the sum of \$25,000 for such purposes. P.C. 28/5267, June 30, 1943, authorized an additional allotment of \$200,000 and established the revolving fund out of which expenditures were made and into which amounts collected were paid, pursuant to the provisions of the Order.
- Other receipts represent proceeds derived from the operations. Disbursements were for administration expenses, salaries of guard supervisors and guards, earnings of prisoners of war employed on labour projects, together with an amount to close the account as explained in connection with the War Allotment (see page H-28).
- C P.C. 6434, August 13, 1943, authorized the utilization of members of the Military Forces of Canada for farm service (P.C. 9079, December 7, 1943, authorized the utilization of military personnel for railway duty), and allotted the sum of \$100,000 to establish the revolving fund out of which expenditures were made and into which amounts collected were paid, pursuant to the provisions of the Order.
- Other receipts represent amounts payable to the Crown by the Provinces, Canadian National Railways and the Canadian Pacific Railway Co., in respect of soldiers assigned to farm service and railway duty. Disbursements were for payment of earnings of soldiers employed on farm service and railway duty, return transportation and travelling expenses of members of the Militia detailed for such services, together with an amount to close the account as explained in connection with the War Allotment (see page H-29).
- D To relieve the shortage of wood fuel as well as other needed timber supplies, and utilize the services of employable persons of the Japanese race, P.C. 4365, May 28, 1943, authorized the undertaking and operation of woodcutting projects and an allotment of \$500,000 from the War Appropriation to provide working capital. Receipts include this amount together with proceeds from sales of cut wood and other related revenue. Disbursements were for purchase of equipment, operating expenses, together with an amount to close the account as explained in connection with the War Allotment (see page H-31).
- E Represents profits in connection with a canteen operated by the British Columbia Security Commission in the Tashme Camp at Tashme, B.C.
- F Receipts represent certain amounts due the Canadian Red Cross Society in respect of Alternative Service Workers' earnings which were forwarded to Ottawa through the District Treasury Offices as this was more convenient than depositing them to the credit of the Canadian Red Cross in the chartered banks of Canada in accordance with general instructions. Disbursements were made to the Canadian Red Cross, Toronto.
-

1943-44

PUBLIC ACCOUNTS

PART II

I

LEGISLATION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

LEGISLATION

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	2,639,835 67
War	22,600 00
	<u>\$2,662,435 67</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	21,291 73
	<u>\$ 21,291 73</u>

Receipts and Disbursements—Open Accounts

[12] Deferred Credits	(Dr.)\$ 103 00
-----------------------------	----------------

NOTE:—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page I-11.

REVENUES

THE SENATE

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
A Privileges, Licences and Permits.....	20,076 41	15,557 49
B Services and Service Fees.....	428 41	353 27
C Refunds of Expenditure.....	2 00	
D Premium, Discount and Exchange.....	71	
Total Ordinary	<u>\$ 20,507 53</u>	<u>\$ 15,910 76</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:	
Fees on Private Bills.....	20,613 75
Less—Fees on Private Bills refunded.....	537 34
	<u>20,076 41</u>
B Service and Service Fees:	
Certified copies of Acts of Parliament.....	428 41
C Refunds of Expenditure, previous years'.....	2 00
D Premium, Discount and Exchange.....	71
Total Ordinary	<u>\$ 20,507 53</u>

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
A Privileges, Licences and Permits.....	736 31	1,300 00
B Refunds of Expenditure.....	47 89	14 50
Total Ordinary	\$ 784 20	\$ 1,314 50

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fees on Private Bills.....	811 31	
Less—Fees on Private Bills refunded.....	300 00	
	511 31	
Registration fees, Parliamentary agents.....	225 00	
		736 31
B Refunds of Expenditure, previous years'.....		47 89
Total Ordinary	\$ 784 20	

Certified Correct.

ARTHUR BEAUCHESNE,
Clerk of the House of Commons.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	1,349,408 00	1,303,454 31	1,276,976 00	1,212,841 15
Continuing Statutory Provisions.....	1,336,381 36	1,336,381 36	1,291,996 42	1,291,996 42
Transferred from annual appropriations of the Department of Finance.....			13,970 06	13,970 06
	2,685,789 36	2,639,835 67	2,582,942 48	2,518,807 63
Allotted from the War Appropriation.....	25,000 00	22,600 00		
Total	\$2,710,789 36	\$2,662,435 67	\$2,582,942 48	\$2,518,807 63

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
THE SENATE					
The Speaker of the Senate—					
I-5	Stat.	Salary—Senate and House of Commons Act, c. 147, R.S.....	6,000 00	6,000 00	
I-5	Stat.	Motor Car Allowance—Appropriation Act No. 5, c. 61, 1931.....	1,000 00	1,000 00	
I-5	110	Allowance in lieu of Residence.....	3,000 00	3,000 00	
Members of the Senate—					
I-5	Stat.	Indemnity to Senators and Transportation Expenses—Senate and House of Commons Act, c. 147, R.S.....	324,479 40	324,479 40	
I-5	472	Payment of the full sessional indemnity for the Session of 1943 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct.....	12,000 00	9,020 00	2,980 00

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
I-5	473	*Payment to each Member of the Senate who attended the first part of the present Session which commenced on January 28, 1943, and ended on April 21, 1943, of an amount representing the actual transportation and living expenses, etc.	3,500 00	3,249 45	250 55
I-6	111	General Administration.....	215,330 00 566,809 40	215,274 10 562,022 95	55 90 3,286 45
HOUSE OF COMMONS					
I-6	Stat.	The Speaker of the House of Commons— Salary—Senate and House of Commons Act, c. 147, R.S.....	6,000 00	6,000 00	
I-6	Stat.	Motor Car Allowance—Appropriation Act No. 5, c. 61, 1931.....	1,000 00 3,000 00	1,000 00 3,000 00	
I-6	112	Allowance in lieu of Residence.....			
I-6	Stat.	The Deputy Speaker of the House of Commons— Salary—Senate and House of Commons Act, c. 147, R.S.....	4,000 00	4,000 00	
I-6	113	Allowance in lieu of Apartments.....	1,500 00	1,500 00	
I-6	Stat.	Members of the House of Commons— Indemnity to Members, including additional Indemnity to the Leader of the Opposi- tion—Senate and House of Commons Act, c. 147, R.S.....	976,990 00	976,990 00	
I-7	Stat.	Motor Car Allowance—Leader of the Opposi- tion—Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	
I-7	Stat.	Travelling Allowances to Members—Senate and House of Commons Act, c. 147, R.S..	13,582 00	13,582 00	
I-7	474	*To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present session, etc.	15,000 00	8,825 00	6,175 00
I-7	475) 429)	*To provide, notwithstanding anything con- tained in the Senate and House of Com- mons Act, for the payment to each Member of the House of Commons who attended the first part of the present session which commenced on January 28, 1943 and ended on April 21, 1943, of an amount represent- ing the actual transportation and living expenses, etc.	7,250 00	7,060 55	189 45
I-7	114) 427)	General Administration—Estimates of the Clerk.....	521,120 00	510,250 52	10,869 48
I-8	476) 430)	*To provide for expenses of the Special Com- mittee on War Expenditures etc.	26,600 00	26,291 06	308 94
I-8	477	*To provide for expenses of the Special Com- mittee on Reconstruction and Re-establish- ment, etc.	9,500 00	6,549 21	2,950 79
I-9	115) 428)	Estimates of the Sergeant-at-Arms.....	321,627 00	318,578 10	3,048 90
I-9	116	*To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant, etc.....	40,000 00	26,827 85	13,172 15
I-9	116A	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	2,000 00	
SUPERANNUATION AND RETIREMENT BENEFITS					
I-10	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	330 00 1,951,499 00	330 00 1,914,784 29	36,714 71
. GENERAL					
I-9	117) 431)	Printing of Parliament, including salaries of staff of the Joint Distribution Office.....	85,000 00	84,455 09	544 91

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
LIBRARY OF PARLIAMENT					
I-10	118	General Administration.....	82,281 00	76,873 42	5,407 58
PENSIONS AND OTHER BENEFITS					
I-10	119	Pension to the unmarried sister of the late Col. Harry Baker, M.P.....	700 00	699 96	04
I-10	Stat.	Annuity to Mrs. Evalyn Margaret McCarthy, daughter of the late Sir Mackenzie Bowell, Appropriation Act No. 4, c. 32, 1941.....	999 96	999 96	
Total Ordinary.....			2,685,789 36	2,639,835 67	45,953 69
Total War (Details on page I-10)....			25,000 00	22,600 00	2,400 00
Grand Total.....			\$ 2,710,789 36	\$ 2,662,435 67	\$ 48,353 69

*Complete title is shown in following details.

THE SENATE

Salary of the Speaker of the Senate—Senate and House of Commons Act, c. 147, R.S....	\$ 6,000 00
Motor Car Allowance, Speaker of the Senate—Appropriation Act No. 5, c. 61, 1931.....	\$ 1,000 00
Vote 110 Allowance in lieu of Residence to the Speaker of the Senate.....	3,000 00
Expenditures.....	\$ 3,000 00

The above amounts were paid to the Hon. Thomas Vien.

Indemnity to Senators and Transportation Expenses—Senate and House of Commons Act, c. 147, R.S.	\$ 324,479 40
---	---------------

Payments were made as follows:—on account of the Fourth Session of the Nineteenth Parliament, January 28, 1943, to January 26, 1944: Indemnities, \$221,415, transportation expenses, \$130; and on account of the Fifth Session of the Nineteenth Parliament which began January 27, 1944: Indemnities, \$98,725, and transportation expenses, \$4,209.40 (balance to be paid in 1944-45).

Vote 472 Payment of the full sessional indemnity for the session of 1943 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct.....	12,000 00
Expenditures	\$ 9,020 00

Payments were made to the following: Hon. Sir A. B. Aylesworth, \$125; Hon. A. L. Beaubien, \$175; Hon. C. P. Beaubien, \$100; Hon. J. J. Bench, \$25; Hon. P. E. Blondin, \$475; Hon. G. P. Campbell, \$325; Hon. Thos. Cantley, \$400; Stella Coté, Widow of the late Hon. Louis Coté, \$3,920; Hon. W. H. Dennis, \$775; Hon. J. J. Duffus, \$250; Hon. W. D. Euler, \$100; Hon. W. A. Griesbach, \$325; Hon. J. T. Haig, \$300; Hon. H. J. Logan, \$50; Hon. C. MacArthur, \$150; Hon. John A. Macdonald, P.C., \$150; Hon. H. A. Mullins, \$500; Hon. R. H. Pope, \$875.

Vote 473 Payment to each Member of the Senate who attended the first part of the present Session which commenced on January 28, 1943, and ended on April 21, 1943, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 21, 1943, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.....	3,500 00
Expenditures.....	\$ 3,249 45

Vote 111 General Administration

	Estimates	Allotments	Expenditures
A Salaries and Wages	179,930 00	182,260 00	182,256 06
B Cost of Living Bonus and other Pay-list Items	12,500 00	14,962 00	14,961 77
C Allowances	2,400 00	1,800 00	1,800 00
D Printing and Stationery	4,000 00	2,500 00	2,453 73
E Newspapers and Periodicals for Reading Room	2,500 00	2,450 00	2,445 39
F Postage and Carriage of Mails	1,000 00	850 00	850 00
G Debates, King's Printer, etc.	8,000 00	5,900 00	5,900 00
H General Expense	5,000 00	4,608 00	4,607 15
	<u>\$ 215,330 00</u>	<u>\$ 215,330 00</u>	<u>\$ 215,274 10</u>

As of March 31, 1944, there were 136 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: L. C. Moyer, Clerk of the Senate, \$7,500; H. V. Attfield, \$3,120, allowance as Speaker's Private Secretary, \$600; F. Berryman, \$3,480; L. de Montigny, \$4,740; H. H. Emerson, \$3,480; L. P. Gauthier, \$5,100; D. J. Halpin, \$4,620; A. H. Hinds, \$4,440, allowance as Private Secretary to the Leader of the Government in the Senate, \$600; B. P. Lake, \$3,480; C. H. Larose, \$2,520; P. LaRocque, \$3,120; J. F. MacNeill, \$6,000; H. G. Perrault, \$2,520; W. D. Perkins, \$2,400; J. O. A. Roy, \$3,420; A. R. Thompson, \$4,140, allowance in lieu of residence, \$600; N. M. Wood, \$2,520.

HOUSE OF COMMONS

Salary of the Speaker of the House of Commons—Senate and House of Commons Act, c. 147, R.S.	\$ 6,000 00
Motor Car Allowance, Speaker of the House of Commons—Appropriation Act, No. 5, c. 61, 1931	<u>\$ 1,000 00</u>

Vote 112 Allowance in lieu of residence to the Speaker of the House of Commons	3,000 00
Expenditures	<u>\$ 3,000 00</u>

The above amounts were paid to the Hon. J. A. Glen.

Salary of the Deputy Speaker of the House of Commons—Senate and House of Commons Act, c. 147, R.S.	<u>\$ 4,000 00</u>
---	--------------------

Vote 113 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons	1,500 00
Expenditures	<u>\$ 1,500 00</u>

The above amounts were paid to J. Bradette.

Indemnity to members, including additional indemnity to the Leader of the Opposition—Senate and House of Commons Act, c. 147, R.S.	<u>\$ 976,990 00</u>
---	----------------------

Indemnity was paid as follows: Nineteenth Parliament—Fourth Session, January 28, 1943 to January 26, 1944, \$455,075 (Balance of \$206,470 was paid in 1932-33); Fifth Session beginning January 27, 1944, payments on account, \$311,915 (Balance to be paid in 1944-45). Additional indemnity of \$10,000 was paid to Gordon Graydon, occupying the position of Leader of the Opposition.

Motor Car Allowance, Leader of the Opposition—Gordon Graydon—Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00
--	--------------------

Travelling Allowances to Members—Senate and House of Commons Act, c. 147, R.S.	\$ 13,582 00
--	---------------------

Allowances were paid in connection with the following: Nineteenth Parliament—Fourth Session, \$529.75; Fifth Session, \$13,052.25.

Vote 474 To Provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.	15,000 00
Expenditures.	\$ 8,825 00

Indemnities were paid to the following: H. Authier, \$550; E. Bertrand, \$50; L. O. Breithaupt, \$150; T. L. Church, \$125; J. E. A. Dubuc, \$1,025; R. Eudes, \$175; C. E. Ferland, \$75; W. A. Fraser, \$250; J. Harris, \$50; H. H. Hatfield, \$225; F. G. Hoblitzell, \$75; H. R. Jackman, \$100; J. J. Kinley, \$175; J. R. Kirk, \$125; E. Lacroix, \$100; H. Leader, \$825; N. J. M. Lockhart, \$125; E. Marier, \$25; G. G. McGeer, \$175; W. H. Mills, \$325; W. H. Moore, \$225; J. A. Poirier, \$100; V. J. Pottier, \$100; M. Raymond, \$2,475; W. E. Rowe, \$500; F. G. Sanderson, \$25; A. G. Slaght, \$425; W. J. Ward, \$250.

Vote 475 (and Vote 429, Further Supplementary Estimates) To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present session which commenced on January 28, 1943, and ended on April 21, 1943, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 21, 1943, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such Member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.	7,250 00
Expenditures.	\$ 7,060 55

Vote 114 (and Vote 427, Further Supplementary Estimates) General Administration—Estimates of the Clerk

	Estimates	Allotments	Expenditures
A Salaries and Wages	368,840 00	361,387 49	360,343 47
B Cost of Living Bonus and Other Pay-list Items	19,000 00	26,252 91	26,252 91
C Allowances	2,300 00	2,300 00	1,574 94
D Stationery	30,000 00	30,000 00	29,454 54
E Postage, Telegrams and Telephones.	2,500 00	2,300 00	645 46
F Newspapers and Advertising	3,800 00	4,000 00	3,937 45
G Expenses of Committees, Witnesses, etc.	7,000 00	7,000 00	690 97
H Publishing Debates	80,330 00	80,330 00	80,330 00
I Transportation of Mails—House to City Post Office—Session \$8 per diem; Recess \$50 per month	1,550 00	1,749 60	1,749 60
J Sundries including 350 copies of the Parliamentary Guide ...	5,800 00	5,800 00	5,271 18
	\$ 521,120 00	\$ 521,120 00	\$ 510,250 52

As of March 31, 1944, there were 239 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date.

	Salary rate		Salary rate
Beauchesne, A., Clerk of the House of Commons	\$ 7,500 00	Hill, W.	2,520 00
Arsenault, R.	3,960 00	Howe, J.	3,240 00
Ayotte, D. O.	3,000 00	Hubbard, T. S.	3,480 00
Boulet, L.	3,180 00	Jack, M.	3,960 00
Boyce, C. W.	4,620 00	Kearns, L. A.	2,400 00
Boyce, I. A.	2,400 00	Lalonde, W. F. A.	2,640 00
Burgess, A. L.	3,000 00	Mackay, J. H.	4,140 00
Buskard, W. W.	3,360 00	Montgomery, T. R.	3,960 00
Butt, D. R.	3,000 00	Oliver, H.	3,480 00
* Charpentier, F.	4,320 00	Ollivier, P. M.	4,620 00
Clinton, W. J.	3,000 00	Plouffe, A.	2,400 00
Doyle, J. P.	2,520 00	Price, N. L.	2,400 00
Dun, T. J.	4,620 00	Schryburt, F.	3,000 00
Empringham, C. L.	3,480 00	Shelton, P. H.	3,120 00
Featherston, E. L.	3,480 00	Sherwood, H. C.	3,360 00
Fraser, A. A.	4,620 00	Smith, V. A.	2,400 00
Galbraith, F. W. S.	3,960 00	Whitman, R. A.	3,000 00
Hill, L. C.	2,880 00	Young, E. C.	4,620 00

* F. Charpentier received a war duties supplement at an annual rate of \$900.

C Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker, \$600 for the Sergeant-at-Arms in lieu of residence and \$500 for the Acting Deputy Sergeant-at-Arms. The allowance for the Secretary of the Speaker was paid to Y. Kipp, \$600. The allowance for the Secretary of the Deputy Speaker was paid to J. Bradette, \$600; the allowance for the Acting Deputy Sergeant-at-Arms was paid to J. Laundry, \$374.94; the allowance for the Sergeant-at-Arms in lieu of residence lapsed owing to the absence of M. F. Gregg, on active service.

Vote 476 (and Vote 430, Further Supplementary Estimates) General Administration— Estimates of the Clerk—To provide for expenses of the Special Committee on War Expenditures and to authorize living and travelling expense allowances to Members during the adjournment of the present Session at the rate of \$12 per day for days spent for the purposes of the Committee, as certified by the Chairman of the Committee and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto, and to provide for witness fees and expenses and other necessary expenses, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct, and to authorize employment of such reporters, committee clerks and stenographers and at such rates of pay as may be approved by the Treasury Board.....		26,600 00
Expenditures.....		\$ 26,291 06

Payments were made as follows: expense allowance of \$12 per day to members, \$17,676; committee clerks, \$8,407.30; sundry expenses, \$207.76.

Vote 477 General Administration—Estimates of the Clerk—To provide for expenses of the Special Committee on Reconstruction and Re-establishment and to authorize living and travelling expense allowances to Members during the adjournment of the present session at the rate of \$12 per day for days spent for the purposes of the Committee, as certified by the Chairman of the Committee, and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto, such payments to be made as the Commissioners of Internal Economy of the House of Commons may direct, and to authorize employment of such reporters, committee clerks and stenographers and at such rates of pay as may be approved by the Treasury Board..		9,500 00
Expenditures.....		\$ 6,549 21

Payments were made as follows: allowance of \$12 per day to members, \$5,136; committee clerks, \$1,389.99; sundry expenses, \$23.22.

Vote 115 (and Vote 428, Further Supplementary Estimates) Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
A Salaries and Wages	248,927 00	247,927 00	246,918 63
B Cost of Living Bonus and Other Pay-list Items	39,400 00	39,400 00	38,439 07
C Joint Parliamentary Restaurant	17,000 00	18,000 00	17,881 59
D Tradesmen and Others	14,000 00	14,000 00	14,000 00
E Housekeeper's Contingencies	500 00	500 00	302 76
F Transportation: Motor Services, messenger service between the House and Government Printing Bureau, etc.	800 00	800 00	566 05
G Unforeseen expenses: By order of the Board of Commissioners (Gratuities to retiring sessional messengers, etc.)	1,000 00	1,000 00	470 00
	<u>\$ 321,627 00</u>	<u>\$ 321,627 00</u>	<u>\$ 318,578 10</u>

As of March 31, 1944, there were 246 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over on that date: J. Laundry, \$2,520.

Vote 116 To provide for payment out of the Consolidated Revenue Fund to each person appointed by the Governor in Council to be a Parliamentary Assistant to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year: Provided however that notwithstanding any Act or other law to the contrary payments made hereunder shall not render any such person, if he be a Member of the House of Commons, liable to any penalty or disqualification, or vacate the seat of any Member of the House of Commons or render such Member ineligible to sit or vote in the said House and no person receiving payment hereunder shall thereby be disqualified as a candidate at any Dominion election.....	40,000 00
Expenditures.....	\$ 26,827 85

Payments were made as follows:

Name	Parliamentary Assistant to the Minister of	Amount
D. C. Abbott.....	Finance	4,000 00
L. Chevrier	Munitions and Supply	4,000 00
W. C. MacDonald	National Defence—Army Services.....	4,000 00
Hon. C. MacMillan	National Defence—Air Services	4,000 00
B. Claxton	External Affairs	3,612 87
J. Jean	Justice	3,612 87
P. Martin	Labour	3,602 11
		<u>\$ 26,827 85</u>

Vote 116A Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00
Expenditures.....	\$ 2,000 00

GENERAL

Vote 117 (and Vote 431, Further Supplementary Estimates) Printing of Parliament, including salaries of staff on the Joint Distribution Office			
	Estimates	Allotments	Expenditures
A Salaries and Wages	8,025 00	10,025 00	9,555 00
B Cost of Living Bonus and Other Pay-list Items	500 00	975 00	900 09
C Printing, printing paper and binding	76,475 00	74,000 00	74,000 00
	<u>\$ 85,000 00</u>	<u>\$ 85,000 00</u>	<u>\$ 84,455 09</u>

As of March 31, 1944, there were 4 employees paid from this account.

C All accounts for printing were paid to the King's Printer.

PUBLIC ACCOUNTS: PART II

LIBRARY OF PARLIAMENT

Vote 118 General Administration

	Estimates	Allotments	Expenditures
A Salaries	62,045 00	60,045 00	55,861 04
B Cost of Living Bonus and Other Pay-list Items.....	3,086 00	3,586 00	3,517 32
C Books—For the General Library, including Binding	13,000 00	13,000 00	12,996 51
D Books—For the Library of American History	1,000 00	1,000 00	997 38
E Cost of Printing Reports	1,000 00	1,000 00	659 14
F Printing and Stationery	1,000 00	1,000 00	646 65
G Sundries	1,150 00	2,650 00	2,195 38
	<u>\$ 82,281 00</u>	<u>\$ 82,281 00</u>	<u>\$ 76,873 42</u>

As of March 31, 1944, there were 16 permanent and 8 temporary employees paid from this account. The following were receiving annual salaries of \$2,400 or over, exclusive of cost of living bonus, on that date: T. Desrochers, General Librarian of Parliament, \$6,000; E. Bilodeau, \$4,140; J. C. Brown, \$2,400; F. A. Hardy, \$4,140; T. E. Monette, \$2,400; J. Tarte, \$3,720; H. D. Throop, \$3,000.

C Payments in excess of \$1,000 for books, including binding, were made to the following: Edward G. Allen and Son Ltd., London, Eng., \$2,433.47; James Hope and Sons, Ottawa, \$1,923.30; the King's Printer, \$3,715.18.

G Includes a payment of \$1,500 for War Risk Insurance.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 330 00
---	-----------

PENSIONS AND OTHER BENEFITS

Vote 119 Pension to the unmarried sister of the late Col. Harry Baker, M.P.	700 00
Expenditures.....	<u>\$ 699 96</u>

Annuity to Mrs. Evalyn Margaret McCarthy, daughter of the late Sir Mackenzie Bowell, Appropriation Act No. 4, c. 32, 1941	<u>\$ 999 96</u>
--	------------------

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
I-10 CURRENT Accountable advance to the Empire Parliamentary Association (Canadian Branch).....	\$ 25,000 00	\$ 22,600 00		<u>\$ 22,600 00</u>

Allotment: Accountable advance to the Empire Parliamentary Association (Canadian Branch)	25,000 00
Expenditures.....	<u>\$ 22,600 00</u>

Treasury Board Minute, T243557 B., May 20, 1943, authorized an accountable advance of \$25,000 for expenses of the meeting of the Empire Parliamentary Association held in Canada in the summer of 1943.

Treasury Board Minute, T267453 B., August 4, 1944, approved expenditures for transportation, hotel accommodation and entertainment amounting to \$19,000.12 (less \$13.56 subsequently refunded), and directed (a) that travelling advances amounting to \$2,400 be transferred to 1944-45, (b) that \$3,613.44, consisting of \$260 paid as honorariums to two government employees and the \$3,353.44 balance in the Association bank account, be refunded to the 1943-44 appropriation. The amount to be refunded was not received up to the close of the fiscal year.

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Instalment Purchases of Victory Bonds—House of Commons		12,886 49	12,886 49	
B War Savings Certificates—Instalment Pur- chases—The Senate	12 00	1,216 00	1,208 00	20 00
House of Commons.....	95 00	7,205 00	7,242 00	58 00
Library of Parliament.....	92 00	169 00	243 00	18 00
	<u>\$ 199 00</u>	<u>\$ 21,476 49</u>	<u>\$ 21,579 49</u>	<u>\$ 96 00</u>

A Deductions from the salaries of employees who are not paid by Central Pay Office are credited to this account and cheques in favour of the Receiver General for the total of such deductions are drawn monthly and forwarded to the Department of Finance.

B Deductions from the salaries of employees not paid by Central Pay Office are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the Certificates are fully paid. The above balance represents the incomplete subscriptions at the close of 1943-44.

1943-44
PUBLIC ACCOUNTS

PART II

J

DEPARTMENT OF MINES AND RESOURCES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MINES AND RESOURCES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	10,588,573 36
Special	96,631 47
War	9,404,869 05
Write Down of Assets.....	28,847 05

\$ 20,118,920 93

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	990,233 27
Special Receipts	263,547 27

1,253,780 54

[8a] Non Active Assets:

(ii) Other	28,847 05
------------------	-----------

\$ 1,282,627 59

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—Miscellaneous	
(Cr.)	54,419 51

(Cr.)\$ 54,419 51

[10] Deposit and Trust Accounts—Miscellaneous	880,854 07
---	------------

[12] Deferred Credits	1,976 37
-----------------------------	----------

[13] Sundry Suspense Accounts....(Dr.)	52,230 18
--	-----------

\$ 830,600 26

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page J—52.

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
Tax Revenue:		
A Fur Export Tax.....	111,472 46	102,367 16
Non-Tax Revenue:		
B Return on Investments.....	29,424 44	*
C Privileges, Licences and Permits.....	376,525 67	380,727 94
D Proceeds from Sales.....	174,410 12	314,911 91
E Services and Service Fees.....	172,525 15	164,666 71
F Premium, Discount and Exchange.....	123 25	
G Refunds of Expenditure.....	117,659 90	122,304 75
H Miscellaneous	8,092 28	20,931 99
Total Ordinary	990,233 27	1,105,910 46
Special Receipts—		
I Refunds of Previous Years' War Expenditure.....	263,547 27	71,119 33
	1,253,780 54	1,177,029 79
Non-Active Assets (ii) Other: Miscellaneous Non-Active Accounts—		
J Seed Grain and Relief.....	28,847 05	42,058 24
Grand Total	\$1,282,627 59	\$1,219,088 03

* Shown under Department of Finance.

Summary of Revenues by Branches

Branch	1943-44	1942-43
Administrative Offices	106 92	
Mines and Geology.....	139,827 96	23,525 92
Lands, Parks and Forests.....	731,316 02	873,306 77
Surveys and Engineering.....	312,621 46	174,021 32
Indian Affairs	18,494 52	18,750 30
Immigration	51,413 66	87,425 48
	<u>1,253,780 54</u>	<u>1,177,029 79</u>

Details

Ordinary Revenue—

A Fur Export Tax:

Lands, Parks and Forests Branch—

Tax on furs exported from Northwest Territories.....	111,472 46
This tax is collected under authority of an ordinance established by the Commissioner in Council in accordance with section 10 of the Northwest Territories Act, c. 142, R.S.	

B Return on Investments:

Lands, Parks and Forests Branch—

Net collections of interest on Seed Grain and Relief Advances issued prior to 1926.....	29,424 44
Previous years' collections were reported under the Department of Finance.	

C Privileges, Licences and Permits:

Mines and Geology Branch—

Royalty from licences under patents, \$4,044.67; permits and licences issued under the Explosives Act, c. 62, R.S., \$2,579.21.....	6,623 88
---	----------

Lands, Parks and Forests Branch—

Canadian National parks: Timber permits, \$31,112.45; transient motor licences, \$30,077.95; rents, \$26,377; golf fees, \$9,405.50; miscellaneous permits, \$4,807.05; camping permits, \$4,478.90; miscellaneous business licences, \$4,193.50; yearly motor licences, \$3,872.81; livery licences, \$3,561.55; fishing licences, \$1,221.75; hotel and rooming house licences, \$1,029.40; timber dues, \$1,699.63; sundry, \$7,355.39; total, \$129,192.88.

Yukon Territory: Placer mining fees, \$31,594; royalty on placer gold, \$19,820.17; timber dues, \$13,799.23; rent of land, and fees, \$6,564.07; quartz mining fees, \$2,938.36; hydraulic leases, \$2,326.53; sundry, \$1,123.45; total, \$78,165.81.

Northwest Territories: Quartz royalty, \$14,481.98; timber dues, \$11,089.95; quartz mining fees, \$10,337.60; quartz mining leases, \$9,572.91; miners' licences, \$6,330.15; miscellaneous business licences, \$5,309.50; game licences, \$3,700.80; rent of land, and fees, \$2,679.84; petroleum leases, \$2,182.44; sundry, \$2,034.98; total, \$67,720.15.

Forest Service: Timber permits and dues, \$60,489.34; sundry, \$13.93; total, \$60,503.27.

Ordinance Lands: Rent of lands, and fees, \$10,445.48; sundry, \$5,035.98; total, \$15,481.46.

Public Lands: Timber dues, \$5,327.15; rent of lands, and fees, \$3,547.99; sundry, \$728.70; total, \$9,603.84.

Migratory Birds: Sundry, \$42.....	360,709 41
------------------------------------	------------

The various charges for licences and permits in the National Parks are established by the Governor in Council, or the Minister, under authority of the National Parks Act, c. 33, 1930.

The charges for licences, etc., in the Yukon Territory and Northwest Territories are established under authority of the Dominion Lands Act, c. 113, R.S., The Northwest Territories Act, c. 142, R.S., The Yukon Quartz Mining Act, c. 217, R.S., The Yukon Placer Mining Act, c. 216, R.S., The Quartz Mining Claim and other regulations.

Surveys and Engineering Branch—

Water power leases, \$7,081.22, derived from licences for water power developments issued under authority of the Dominion Water Power Act, c. 210, R.S.; sundry, \$136.49.....	7,217 71
--	----------

Indian Affairs Branch—

Rentals and school tax	889 67
------------------------------	--------

Immigration Branch—

Permits under Immigration Act, c. 93, R.S., Chinese Immigration revenue, registration of leave certificates and substitutional certificates.....	1,085 00
--	----------

D Proceeds from Sales:

Mines and Geology Branch—

Equipment, supplies and publications.....	6,225 90
---	----------

Lands, Parks and Forests Branch—

Canadian National parks: Buffalo products, \$37,047.77; cordwood, \$33,759.59; salvaged equipment and supplies, \$1,132.01; sundry, \$1,665.18; total, \$73,604.55.

Northwest Territories: Reindeer products, \$6,707.60; sundry, \$1,263.08; total, \$7,970.68.

Ordnance Lands: Lands, \$8,715.16; sundry, \$12; total, \$8,727.16.

Public Lands, \$1,858.67; Forest Service, \$202.91; Yukon Territory, \$75.04; total, \$2,136.62.....	92,439 01
--	-----------

Sales of buffalo products were made by public tender. Sales of cordwood were made by arrangements with the Wood Fuel Controller and were covered by Salvage Minutes. Sales of ordnance and public lands were made under authority of departmental regulations established by the Governor in Council in accordance with the provisions of the Ordnance and Admiralty Lands Act, c. 115, R.S., the Dominion Lands Act, c. 113, R.S., or the Public Lands Grants Act, c. 114, R.S.

Surveys and Engineering Branch—

Survey maps, \$52,749.23, derived from sale of maps and plans at a price scale as set by the Governor in Council under authority of the Dominion Land Surveys Act, c.117, R.S., section 6, and in the case of some maps, by Ministerial ruling; hydrographic charts, \$15,273.89, distributed by the Department and not by the King's Printer, at prices set by departmental authority; publications, \$88.86; equipment, \$706.50.....	68,818 48
---	-----------

Indian Affairs Branch—

Equipment, \$637.32; grain, \$594.84; live stock, \$5,680.75.....	6,912 91
---	----------

Immigration Branch—

Publications	13 82
--------------------	-------

E Services and Service Fees:

Mines and Geology Branch—

Rental of Equipment, \$3,894.12; hardening and treatment of steel, etc., \$5,824.02; assays and analyses, \$749.55	10,467 69
--	-----------

Lands, Parks and Forests Branch—

Canadian National parks: Bathhouse receipts, \$38,747.90; water rates, \$25,435.01; electricity, \$21,149.44; telephone, \$18,025.84; garbage, \$7,189.90; sewer, \$6,824.94; rent of equipment, \$6,072.99; sundry, \$763.98; total, \$124,210.

Forest Service, \$681.69; Public Lands, \$1.60; total, \$683.29.....	124,893 29
--	------------

Service charges and service fees for the National Parks, which relate primarily to municipal and public utility services in the park townsites, are established under authority of the National Parks Act, c.33, 1930.

Service fees in the Forest Service are for laboratory tests and are approved by the Minister.

Surveys and Engineering Branch—

Contributions towards the cost of water power investigations: Alberta, \$2,000; British Columbia, \$5,000; Manitoba, \$2,000; Nova Scotia, \$3,342; New Brunswick, \$135; Ontario, \$8,500; Quebec, \$12,500; Saskatchewan, \$2,000; total, \$35,477; rental of equipment, \$490; sundry, \$30	35,997 00
--	-----------

Indian Affairs Branch—

Collections for hospital fees and tuition of white children.....	1,167 17
--	----------

F Premium, Discount and Exchange:

Mines and Geology Branch.....

29 48

Lands, Parks and Forests Branch.....

18 56

Surveys and Engineering Branch.....

71 32

Immigration Branch.....

3 89

G Refunds of Expenditure:

Administrative Offices—

Reimbursement of amounts.....	106 92
-------------------------------	--------

Mines and Geology Branch.....

479 33

Lands, Parks and Forests Branch—

Canadian National parks, \$5,329.11; Northwest Territories, \$1,112.39; Yukon Territory, \$981.25; Forest Service, \$333.02; Land Registry, \$5.42.....	7,761 19
---	----------

Surveys and Engineering Branch—

Refunds with respect to transfer of water power development to the Province of Manitoba, \$92,476.02; sundry, \$1,762.46	94,238 48
--	-----------

These refunds are collected under the authority of the Manitoba Natural Resources Act, c. 29, 1933, and are classified as follows:— Capital charges due January 1, 1941: Lac Seul, \$22,766.93, Lake of the Woods, \$43,420.63; operating charges for calendar year 1943: Lac Seul, \$20,125.19, Lake of the Woods, \$6,163.27. They represent the amortization of,

and interest upon, the capital outlay by the Dominion in securing water storage in the Lake of the Woods and Lac Seul and the portion of the operating expense of this storage for which the Province is liable and which is paid yearly from Departmental votes.

Indian Affairs Branch—	
Refunds on account of assistance given to Indians, \$4,748.01; gas and oil drums, \$241; gas tax, \$550.58; salaries, \$614.19; travel, etc., \$1,781.34; Prairie Provinces Indian Fund account, \$341.34	8,276 46
Immigration Branch	6,797 52
H Miscellaneous:	
Mines and Geology Branch—	
Fines and forfeitures, \$170; sundries, \$66.57.....	236 57
Lands, Parks and Forests Branch—	
Canadian National parks: Fines and forfeitures, \$473.09; sundry, \$2,786.22; total, \$3,259.31	
Northwest Territories: Fines and forfeitures, \$1,244.14; sundry, (Dr.) \$270.21; total, \$973.93.	
Yukon Territory, \$7.65; Land Registry (Dr.) .50; total, \$7.15.	
Migratory Birds: Fines, etc., \$257.....	4 497 39
Indian Affairs Branch—	
Fines and forfeitures.....	1,248 31
Includes interest on special trust accounts, \$1,184.28.	
Immigration Branch—	
Fines and forfeitures.....	2,110 01
Total Ordinary	990,233 27
Special Receipts—	
I Refunds of Previous Years' War Expenditure:	
Mines and Geology Branch—	
This amount comprises: \$95,742.32 received as repayments of loans from companies in receipt of assistance from the Dominion to aid them in the production of strategic minerals (for standing of these loans, see page J-42); \$10,975.34 contributed by the province of New Brunswick as its share of the cost of an oil shale exploration conducted in 1942-43; \$4,486.88 derived from the sale of tungsten ore concentrates of the Moose River, N.S. Project; and \$4,560.57 from sales of a building, equipment and supplies.....	115,765 11
Lands, Parks and Forests Branch.....	100 27
Surveys and Engineering Branch—	
A balance of \$106,022.28 was collected from contractors to cover cost of machinery purchased on their behalf in 1942-43 in connection with the construction of the Prince Rupert Terrace-Cedarville Highway; sundry, \$256.19.....	106,278 4
Immigration Branch—	
This amount consists almost wholly of repayments of advances made to Canadian Nationals outside of Canada.....	41,403 42
Non-Active Assets—Miscellaneous Investments, etc.	
J Seed Grain and Relief Advances (Write-down).....	
This item is the offset to a similar amount reported as expenditure under Write Down of Assets (see page J-51). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief. The status of these advances is shown under Non-Active Assets (see page J-51).	28,847 05
Grand Total	<u>\$1,282,627 59</u>

Certified Correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	11,268,908 98	10,397,769 33	11,439,838 00	10,318,585 37
Continuing Statutory Provisions.....	315,555 55	315,555 55	319,707 27	319,707 27
Transferred from annual appropriations of the Department of Finance.....	727 00	727 00		
	11,585,191 53	10,714,051 88	11,759,545 27	10,638,292 64
Allotted from the War Appropriation...	10,096,582 34	9,404,869 05	8,445,407 04	6,277,292 13
Total	\$ 21,681,773 87	\$ 20,118,920 93	\$ 20,204,952 31	\$ 16,915,584 77

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
J-8	Stat.	Salary of Minister, Mines and Resources Act, c. 33, 1936.....	10,000 00	10,000 00	
J-8	Stat.	Motor Car Allowance to Minister, Appropria- tion Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
J-9	120	Departmental Administration.....	152,565 00	150,178 00	2,387 00
MINES AND GEOLOGY BRANCH					
J-9	121	Branch Administration.....	29,550 00	27,957 30	1,592 70
		Bureau of Mines—			
J-9	122	Bureau of Mines Administration.....	23,500 00	21,730 17	1,769 83
J-10	123	Mineral Resources Investigations.....	405,000 00	390,769 22	14,230 78
J-11	124	Explosives Act.....	26,900 00	24,767 91	2,132 09
		Bureau of Geology and Topography—			
J-11	125	Bureau of Geology and Topography Admin- istration and Miscellaneous Services.....	114,620 00	105,755 30	8,864 70
J-11	126	Geological Surveys.....	270,000 00	257,174 32	12,825 68
J-12	127	Topographical Surveys, including expenses of the Geographic Board of Canada.....	194,000 00	168,624 45	25,375 55
J-13	128	Drafting and Map Reproduction.....	113,000 00	82,870 77	30,129 23
J-13	129	National Museum of Canada.....	45,000 00	44,631 98	368 02
LANDS, PARKS AND FORESTS BRANCH					
J-14	130	Branch Administration.....	19,270 00	18,781 82	488 18
		Government of the Northwest Territories—			
J-14	131	General Administration, operation and main- tenance of services, including Wood Buffalo Park.....	265,560 00	241,083 69	24,476 31
J-15	132	Eastern Arctic Expedition.....	47,885 00	20,716 73	27,168 27
		Government of the Yukon Territory—			
J-15	133	Administration.....	44,000 00	42,675 27	1,324 73
J-16	134	Grant to Yukon Council.....	60,000 00	60,000 00	
		Dominion Forest Service—			
J-16	135	General scientific, economic and administrative services.....	112,102 00	106,220 31	5,881 69
J-16	136	Forest Experiment Stations.....	39,302 00	29,275 22	10,026 78
J-17	137	Forest Products Laboratories.....	145,717 00	135,087 74	10,629 26
J-17	138	Grant to Canadian Forestry Association....	1,620 00	1,620 00	
		Land Registry—			
J-17	139	Land Registry, Seed Grain Collections, Ad- ministration of Ordnance, Admiralty and Public Lands.....	52,511 00	52,050 31	460 69
		National Parks Bureau—			
J-18	140	National Parks and Historic Sites Services...	975,000 00	829,704 16	145,295 84
J-20	141	Administration of Migratory Birds Con- vention Act.....	48,000 00	46,446 46	1,553 54
J-20	142	Grant to John Thomas (Jack) Miner.....	2,500 00	2,500 00	

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
SURVEYS AND ENGINEERING BRANCH					
J-20	143	Branch Administration.....	22,425 00	21,022 35	1,402 65
J-20	479	Dominion Observatory, Ottawa.....	99,470 00	98,851 34	618 66
J-21	145	Dominion Astrophysical Observatory, Victoria, B.C.....	26,696 00	24,577 29	2,118 71
J-21	146	Dominion Water and Power Bureau, including the administration of the Dominion Water			
	480	Power and Irrigation Acts.....	222,910 00	219,127 95	3,782 05
J-22	147	Lake of the Woods Control Board.....	8,950 00	7,848 55	1,101 45
J-22	148				
	432	Expenses incurred under the Agreement between the Dominion, Ontario and Manitoba con- firmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reim- bursed.....	20,070 43	19,940 43	130 00
J-23	483	Cost of settling outstanding flood damage and land claims on Lac Seul as provided under the agreement confirmed by the Lac Seul Con- servation Act, 1928. The said amount to be disbursed in accordance with the settle- ments recently agreed upon with the Provinces of Ontario and Manitoba (moneys expended to be reimbursed by the Province of Manitoba).	85,176 00	84,216 00	960 00
J-23	149	Acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	500 00	306 96	193 04
J-24	150	Engineering and Construction Service.....	89,972 00	87,973 77	1,998 23
J-24	151	Geodetic Service.....	129,340 00	127,525 39	1,814 61
J-25	152	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin....	240 00	240 00	
J-25	153	International Boundary Commission.....	35,300 00	33,637 27	1,662 73
		Hydrographic and Map Service—			
J-25	154	Hydrographic Service.....	380,732 00	358,930 49	21,801 51
J-26	155	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	195,480 00	186,624 23	8,855 77
J-26	482				
J-27	156	Payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross, and Harry Parry, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum).....	850 00	831 63	18 37
INDIAN AFFAIRS BRANCH					
J-27	157	Branch Administration.....	59,735 00	57,715 10	2,019 90
J-28	158	Indian Agencies.....	674,723 00	649,886 76	24,836 24
		Reserves and Trusts—			
J-29	159	Administration.....	53,235 00	36,050 93	17,184 07
J-29	Stat.	Indian Annuities, Indian Act, c. 98, R.S.....	268,700 00	268,700 00	
		Medical—			
J-29	160	Indian Hospitals and General Care of Indians.	1,493 980 00	1,485,393 99	8,586 01
J-31	161	Grants to Hospitals.....	5,400 00	4,770 00	630 00
		Welfare and Training—			
J-31	162	Welfare of Indians.....	827,286 00	652,090 78	175,195 22
J-32	163	Indian Education.....	640,628 00	550,804 41	89,823 59
J-32	164	Grants to Residential Schools.....	1,375,451 00	1,369,302 56	6,148 44
J-33	165	Grants to Agricultural Exhibitions and Indian Fairs, as detailed in the Estimates.....	4,900 00	3,875 60	1,024 40
J-33	166	Grant to provide additional services to Indians of British Columbia.....	100,000 00	98,160 16	1,839 84
J-34	484	To provide for payment to Indian Trust Funds of the amount of cash destroyed by fire when the Indian Agency Office at Caughnawaga, Quebec, was completely destroyed by fire on the night of April 9, 1943.....	294 55	294 55	

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
IMMIGRATION BRANCH					
J-34	167	Administration of the Immigration Act and the Chinese Immigration Act.....	161,480 00	153,892 76	7,587 24
J-35	168	Field and Inspectional Service, Canada.....	1,170,599 00	1,038,678 93	131,920 07
J-36	169	Field and Inspectional Service, Abroad.....	80,004 00	68,021 91	11,982 09
J-36	Stat.	Refunds of Previous Years' Revenue—Consolidated Revenue and Audit Act, 1931, c. 27, sec. 22 (2).....	1,750 00	1,750 00	
GENERAL					
J-36		Transfer from Vote 67, Unforeseen Expenses, (Department of Finance).....	7 00	7 00	
PENSIONS AND OTHER BENEFITS					
J-36	Stat.	Mrs. Doris Ryckman and children, Appropriation Act, No. 6, c. 50, 1936.....	618 50	618 50	
J-36	170	Mrs. Alice Morson Smith.....	600 00	600 00	
J-37	171	Mrs. Elizabeth Swinford.....	600 00	44 64	555 36
SUPERANNUATION AND RETIREMENT BENEFITS					
J-37	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	3,640 00	3,640 00	
		Total Ordinary.....	11,441,344 48	10,588,573 36	852,771 12
SPECIAL					
LANDS, PARKS AND FORESTS BRANCH					
J-37	172	National Parks Bureau—Forest Conservation.....	40,000 00	22,609 33	17,390 67
INDIAN AFFAIRS BRANCH					
J-37	173	Fur conservation and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	75,000 00	74,022 14	977 86
		Total Special.....	115,000 00	96,631 47	18,368 53
		Total War (Details on page J-38)....	10,096,582 34	9,404,869 05	691,713 29
WRITE DOWN OF ASSETS					
J-51	Stat.	Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27.....	28,847 05	28,847 05	
		Grand Total.....	\$21,681,773 87	\$20,118,920 93	\$ 1,562,852 94

Salary of Minister of Mines and Resources, Hon. T. A. Cregar, Mines and Resources Act, c. 33, 1936	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 120 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	136,790 00	134,390 00	133,799 22
B Cost of Living Bonus and Other Pay-list Items.....	7,750 00	8,400 00	8,340 84
C Printing and Stationery.....	2,500 00	2,500 00	1,745 09
D Supplies and Materials.....	1,000 00	1,650 00	1,429 76
E Travelling Expenses.....	2,500 00	3,000 00	2,726 03
F Telephones, Telegrams, Postage, etc.....	1,500 00	2,100 00	1,751 52
G Sundries	500 00	500 00	385 54
H Deferred Retiring Leave.....	25 00	25 00	
	<u>\$ 152,565 00</u>	<u>\$ 152,565 00</u>	<u>\$ 150,178 00</u>

As of March 31, 1944, there were 57 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: C. Camsell, Deputy Minister, \$10,000; A. J. Baxter, \$3,000; W. C. Bethune, \$3,000; secretarial allowance, \$300; F. W. Carson, \$2,400; H. H. Chandler, \$3,420; J. M. Clarke, \$3,600; T. L. Cory, \$4,320; W. M. Cory, \$4,320; K. R. Daly, \$4,500; H. J. Davidson, \$3,720; C. W. Jackson, \$5,400; J. T. Larochelle, \$2,520; V. A. Minnes, \$4,020; G. H. Murray, \$3,000; A. B. Phelan, \$2,400; W. J. F. Pratt, \$4,320, secretarial allowance, \$300; W. M. Vincent, \$2,880; H. C. Warner, \$2,880.

E Travelling expenses in excess of \$300 were paid to: Hon. T. A. Crerar, \$1,825; C. Camsell, \$654.82.

MINES AND GEOLOGY BRANCH**Vote 121 Branch Administration**

	Estimates	Allotments	Expenditures
A Salaries	25,470 00	25,470 00	24,740 55
B Cost of Living Bonus and Other Pay-list Items.....	1,273 00	1,352 00	1,215 04
C Printing and Stationery.....	400 00	400 00	351 91
D Telegrams, Telephones, Postage, etc.....	1,050 00	971 00	658 57
E Travelling Expenses	400 00	400 00	169 95
F Sundries, including War Risk Insurance.....	957 00	957 00	821 28
	<u>\$ 29,550 00</u>	<u>\$ 29,550 00</u>	<u>\$ 27,957 30</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: L. L. Bolton, \$5,220; E. M. Edwards, \$2,400; J. R. Kirkeconnell, \$3,300; W. B. Timm, \$6,600.

Vote 122 Bureau of Mines—Administration

	Estimates	Allotments	Expenditures
A Salaries	17,950 00	17,950 00	17,396 60
B Cost of Living Bonus and Other Pay-list Items.....	1,741 00	1,741 00	1,632 08
C Printing and Stationery.....	700 00	700 00	119 01
D Travel (Field Studies).....	500 00	500 00	97 00
E War Risk Insurance.....	1,165 00	1,165 00	1,165 00
F Sundries	1,444 00	1,444 00	1,320 48
	<u>\$ 23,500 00</u>	<u>\$ 23,500 00</u>	<u>\$ 21,730 17</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: M. M. Farnham, \$3,000; T. G. Madgwick, \$4,020.

C This amount was paid to the King's Printer.

F Expenditure includes: telegrams, \$303.87; telephone tolls, \$396.92.

Vote 123 Bureau of Mines—Mineral Resources Investigations

	Estimates	Allotments	Expenditures
A Salaries	339,434 46	328,834 46	320,996 08
B Cost of Living Bonus and Other Pay-list Items.....	21,215 00	21,315 00	21,080 47
C Supplies and Materials.....	24,000 00	29,500 00	27,435 84
D Travel (Field Investigations).....	6,000 00	4,500 00	4,032 96
E Printing, Binding, Lithographing, etc.....	2,500 00	2,550 00	2,429 34
F Equipment	10,000 00	14,250 00	11,105 74
G Sundries	1,850 54	4,050 54	3,688 79
	<u>\$ 405,000 00</u>	<u>\$ 405,000 00</u>	<u>\$ 390,769 22</u>

The purpose of this vote is to provide for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As of March 31, 1944, there were 150 employees paid from this account of whom 46 were paid on a prevailing rate basis. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, A. K.....	\$ 4,020 00		*Kirkendale, G. A.....	2,580 00	
Baltzer, C. E.....	3,300 00		Leverin, H. A.....	3,300 00	1,087 83
Beer, H. L.....	3,000 00		Malloch, E. S.....	4,020 00	
Bowles, K. W. T.....	2,700 00		Martindale, E. S.....	4,020 00	
Brown, N. B.....	3,060 00		McCree, J. S.....	2,700 00	
Buisson, G. J. A.....	3,300 00		Nicolls, J. H. H.....	3,300 00	
Burrough, E. J.....	3,300 00		*Norris, W. H.....	3,720 00	
Casey, J. M.....	3,240 00		Offord, R. J.....	2,700 00	
Chantler, H. M.....	3,300 00		*Parsons, C. S.....	4,980 00	
Cornish, R. W.....	2,700 00		Percira, L. H. S.....	2,700 00	
Coyne, B. P.....	3,300 00		Phillips, J. G.....	3,180 00	
Cunningham, R. L.....	2,820 00		Picher, R. H.....	3,300 00	
Eardley-Wilmot, V. L.....	3,300 00	\$ 301 91	Rogers, R. A.....	3,300 00	
Ells, S. C.....	4,020 00		Sadler, A.....	3,300 00	
*Farnham, G. S.....	3,840 00		Spence, H. S.....	4,620 00	424 82
Fournier, J. A.....	3,660 00		Stewart, D. M.....	2,520 00	
Frechette, H.....	4,980 00		Swartzman, E.....	3,000 00	435 19
Freeman, C. H.....	2,700 00		Swinerton, A. A.....	3,300 00	
Gilmore, R. E.....	4,620 00		Thomas, L. O.....	4,020 00	
Goudge, M. F.....	4,020 00	330 48	Traill, R. J.....	4,620 00	
Haanel, B. F.....	4,980 00		Turrall, W. T.....	2,940 00	
Haycock, M. H.....	3,300 00		Warren, T. E.....	4,020 00	
Jenkins, W. S.....	2,700 00		Young, R. J.....	2,700 00	
Johnston, J. D.....	3,180 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): G. S. Farnham, \$300; G. A. Kirkendale, \$240; W. H. Norris, \$420; C. S. Parsons, \$300.

C Includes \$1,984.24 paid to the King's Printer.

E This amount was paid to the King's Printer.

G Includes payments for freight and express \$2,371; professional services, \$623.50.

Vote 124 Bureau of Mines—Explosives Act

	Estimates	Allotments	Expenditures
A Salaries	20,160 00	20,520 00	20,385 00
B Cost of Living Bonus and Other Pay-list Items.....	777 00	819 00	740 64
C Travelling Expenses	3,000 00	2,750 00	1,911 70
D Equipment and Supplies.....	1,500 00	1,098 00	732 26
E Professional and Other Special Services.....	600 00	850 00	656 74
F Sundries	863 00	863 00	341 57
	<u>\$ 26,900 00</u>	<u>\$ 26,900 00</u>	<u>\$ 24,767 91</u>

The purpose of this vote is to provide for the costs of administration of the Explosives Act, an Act to regulate the manufacture, testing, storage and importation of explosives.

As of March 31, 1944, there were 8 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: W. P. Campbell, \$3,420; M. C. Fletcher, \$3,420, war duties supplement, \$600; F. E. Leach, \$4,860; C. B. Mohr, \$3,180.

C Travelling expenses in excess of \$300 were paid to: F. E. Leach, \$661.35; F. M. Steel, \$849.55.

D Includes \$321.35 paid to the King's Printer.

Vote 125 (and Vote 478, Supplementary Estimates) Bureau of Geology and Topography—Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
A Salaries	91,968 60	91,613 60	86,155 38
B Cost of Living Bonus and Other Pay-list Items.....	6,527 00	6,882 00	6,270 17
C Supplies and Materials.....	9,000 00	8,800 00	7,261 72
D Equipment	3,500 00	3,500 00	2,844 12
E Purchase of Air Photographs.....	200 00	200 00	74 56
F War Risk Insurance.....	1,875 00	1,875 00	1,875 00
G Sundries	1,549 40	1,749 40	1,274 35
	<u>\$ 114,620 00</u>	<u>\$ 114,620 00</u>	<u>\$ 105,755 30</u>

As of March 31, 1944, there were 45 employees paid from this account of whom 2 were paid on a prevailing rate basis. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: G. D. Barrowman, \$2,880; W. P. Daly, \$3,420; H. J. Dunlap, \$3,420; J. Hardouin, \$3,285; F. C. C. Lynch, \$5,400; P. J. McClymont, \$3,000; P. J. Moran, \$3,000; R. K. Odell, \$4,620; E. C. Rochon, \$3,000; J. W. Spence, \$3,300; S. M. Steeves, \$3,240; A. V. Waite, \$2,820.

C Includes \$2,603.72 paid to the King's Printer.

D From this allotment \$1,441.78 was paid to the King's Printer for equipment and for the maintenance of the library of the Bureau.

G Includes travelling expenses of \$308.33.

Vote 126 Bureau of Geology and Topography—Geological Surveys

	Estimates	Allotments	Expenditures
A Salaries	163,322 00	163,822 00	162,585 42
B Cost of Living Bonus and Other Pay-list Items.....	9,395 00	6,848 00	6,763 53
C Allowances	2,700 00	2,800 00	2,110 00
D Field Surveys and Travel.....	77,000 00	70,447 00	67,777 75
E Printing, Binding, Lithographing, etc.....	7,300 00	7,300 00	5,120 70
F Equipment, Supplies and Sundries.....	10,283 00	18,783 00	12,816 92
	<u>\$ 270,000 00</u>	<u>\$ 270,000 00</u>	<u>\$ 257,174 32</u>

The purpose of this vote is to make provision for the costs of study in field and in office of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and to publish the results of such investigations.

PUBLIC ACCOUNTS: PART II

As of March 31, 1944, there were 58 employees paid from this account, of whom 2 were paid on a prevailing rate basis. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alcock, F. J.....	\$ 4,620 00		Kindle, E. D.....	2,880 00	
Ambrose, J. W.....	3,720 00	\$ 708 81	Lang, A. H.....	3,060 00	
Armstrong, J. E.....	2,700 00		Lord, C. S.....	2,880 00	
Bateman, J. D.....	2,760 00		MacKay, B. R.....	4,620 00	
Beach, H. H. (Aug. 1)...	2,760 00		Maddox, D. C.....	3,600 00	
Bell, W. A.....	4,620 00		Marshall, J. R.....	3,600 00	
Bostock, H. S.....	3,900 00		McLearn, F. H.....	4,620 00	
Buckham, A. F.....	2,880 00		Norman, G. W. H.....	4,440 00	
Cairnes, C. E.....	4,620 00		Poitevin, E.	4,620 00	
Caley, J. F.....	3,000 00		Rice, H. M. A.....	3,240 00	
Cockfield, W. E.....	4,620 00		Shaw, G.	2,760 00	
Cooke, H. C.....	4,620 00		Spivak, J.	2,520 00	
Eardman, O. A.....	2,520 00		Sternberg, C. M.....	2,760 00	
Ellsworth, H. V.....	4,440 00		*Stewart, J. S.....	3,720 00	
Fabry, R. J. C.....	3,300 00		Stockwell, C. H.....	4,080 00	
Fortier, Y. O.....	2,520 00		Stothers, J. H.....	2,580 00	
Hage, C. O.....	2,880 00		Tanton, T. L.....	4,620 00	
Hanson, G.	4,620 00	452 98	Weeks, L. J.....	3,600 00	
Harrison, J. M.....	2,520 00		Wickenden, R. T. D.....	3,600 00	
Henderson, J. F.....	2,880 00		Wilson, A. E.....	3,000 00	
Irish, E. J. W.....	2,520 00		Wilson, M. E.....	4,620 00	
Jolliffe, A. W.....	3,420 00				

* J. S. Stewart received a war duties supplement at an annual rate of \$300.

D This expenditure includes: salaries, etc., of wartime technologists, \$9,478.18; salaries of 33 student assistants, \$12,848.80; wages of 30 cooks and labourers, \$10,296.34; gasoline and oil, \$1,729.70; provisions, \$10,204.68; supplies and equipment, \$380.99; freight and express, \$3,503.23; hire of horses, \$810.86; subsistence and care of horses, \$927.10; maintenance of motor cars and trucks, \$839.07; travel, \$2,183.75; transportation of field parties, \$13,663.23; miscellaneous, \$1,211.82.

E This amount was paid to the King's Printer.

F Included in this expenditure: amount paid to the King's Printer, \$975.79 for survey supplies and equipment; camp equipment, \$574.83; canoes, \$771.33; expenses of the Vancouver Office, \$149.10; freight and express, \$1,227.39; materials and supplies, \$3,324.14; maintenance of motor cars and trucks, \$2,454.69; repairs and supplies for equipment, \$915.03; storage of equipment, \$599.45; subsistence and care of horses, \$1,074.44; miscellaneous, \$750.73.

Vote 127 Bureau of Geology and Topography—Topographical Surveys, including expenses of the Geographic Board of Canada

	Estimates	Allotments	Expenditures
A Salaries.....	130,845 00	130,595 00	113,589 99
B Cost of Living Bonus and Other Pay-list Items.....	7,608 00	6,930 00	6,495 64
C Field Surveys and Travel.....	48,000 00	46,628 00	42,296 93
D Equipment, Supplies and Sundries.....	7,547 00	9,847 00	6,241 89
	<u>\$ 194,000 00</u>	<u>\$ 194,000 00</u>	<u>\$ 168,624 45</u>

As of March 31, 1944, there were 46 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date.

	Salary rate		Salary rate
Bartlett, R.	\$ 3,300 00	Corry, J. H.....	2,400 00
Browne, E. F.....	3,240 00	Fletcher, W. A.	3,420 00
Butterworth, J. V.....	3,240 00	Fry, E. S.....	2,820 00
Carroll, J.	2,820 00	Gammon, A. O.....	2,700 00
Chipman, K. G.....	4,440 00	Hollingsworth, G. S.....	2,460 00

	Salary rate		Salary rate
Hunt, S.	2,700 00	Palmer, P. E.	3,480 00
MacDonald, J. A.	3,240 00	Parlee, R. J.	2,580 00
MacIlquaham, W. L.	3,240 00	Patterson, J. H.	2,700 00
MacLeod, G. A.	2,400 00	Segre, B. H.	3,285 00
McDonald, R. C.	3,240 00	Spence, H. N.	3,240 00
McKay, R. B.	3,780 00	Taggart, C. H.	3,420 00
McLean, S. C.	3,420 00	Tuttle, A. C.	2,820 00
Miller, W. H.	3,420 00	Walker, E. W.	2,400 00
Nichols, D. A.	3,420 00	Wight, E. J.	2,940 00

C This expenditure includes: salary of 1 wartime surveys engineer, \$2,093.69; salaries of 20 student assistants, \$7,475.50; wages of 38 cooks and labourers, \$15,258.75; bonus, \$146.98; travelling expenses, \$754.24; transportation expenses of field parties, \$3,886.55; supplies and equipment, \$6,290.33; freight and express, \$2,697.79; purchase of 26 horses, \$1,300; maintenance of motor cars and trucks, \$498.62; subsistence and care of horses, \$435.64; aerial survey by the Canadian Pacific Air Lines, \$3,427.80; miscellaneous, \$248.71; less \$2,517.67 received from the Province of Nova Scotia as assistance in one survey.

D This expenditure includes: camp equipment, \$1,125.64; maintenance of equipment, \$979.57; payments to the King's Printer for stationery, office supplies and survey equipment, \$1,138.58; subsistence and care of horses, \$934.71; materials and supplies, \$1,470.22; miscellaneous, \$593.17.

Vote 128 Bureau of Geology and Topography—Drafting and Map Reproduction

	Estimates	Allotments	Expenditures
A Salaries	60,975 00	60,975 00	54,303 26
B Cost of Living Bonus and Other Pay-list Items.....	2,863 00	3,811 00	3,012 04
C Supplies and Materials.....	4,500 00	4,500 00	1,237 58
D Printing, Binding, Lithographing, etc.....	44,662 00	43,714 00	24,317 89
	<u>\$ 113,000 00</u>	<u>\$ 113,000 00</u>	<u>\$ 82,870 77</u>

As of March 31, 1944, there were 23 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: S. G. Alexander, \$3,420; A. Dickson, \$4,020; A. Joanes, \$3,420; W. Landles, \$2,640; A. Sullivan, \$2,880; R. Veitch, \$2,760; E. J. Villeneuve, \$2,700.

C Includes \$575.57 paid to the King's Printer.

D This amount was paid to the King's Printer.

Vote 129 National Museum of Canada

	Estimates	Allotments	Expenditures
A Salaries	38,295 00	38,125 00	38,121 29
B Cost of Living Bonus and Other Pay-list Items.....	2,622 00	2,622 00	2,621 39
C Printing, Binding, Lithographing, etc.....	1,000 00	885 00	782 79
D Museum Equipment, Supplies, Purchase of Specimens, etc....	1,000 00	1,592 00	1,460 07
E War Risk Insurance.....	1,320 00	1,320 00	1,320 00
F Sundries	763 00	456 00	326 44
	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>	<u>\$ 44,631 98</u>

As of March 31, 1944, there were 17 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: R. M. Anderson, \$4,500; C. M. Barbeau, \$4,320; C. E. Johnson, \$2,760; J. D. Leechman, \$2,520; C. L. Patch, \$2,820; A. E. Forsild, \$2,520; A. L. Rand, \$2,820.

C This amount was paid to the King's Printer.

D Includes payments to the King's Printer for supplies, \$340.93; rent of films, \$241.15.

LANDS, PARKS AND FORESTS BRANCH

Vote 130 Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	16,320 00	16,420 00	16,372 24
B Cost of Living Bonus and Other Pay-list Items.....	725 00	825 00	749 19
C Printing and Stationery.....	1,000 00	1,105 00	1,102 07
D Travelling Expenses	600 00	200 00	2 00
E Telephones, Telegrams, Postage, etc.....	400 00	600 00	475 77
F Sundries	225 00	120 00	80 55
	<u>\$ 19,270 00</u>	<u>\$ 19,270 00</u>	<u>\$ 18,781 82</u>

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: R. A. Gibson, \$7,500; G. E. B. Sinclair, \$1,020.

Vote 131 Government of the Northwest Territories—General Administration, operation and maintenance of services, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	111,000 00	111,000 00	102,263 74
B Cost of Living Bonus and Other Pay-list Items.....	9,267 00	9,267 00	8,841 87
C Living Allowances	4,500 00	4,500 00	4,197 58
D Printing and Stationery.....	2,500 00	2,500 00	1,834 49
E Supplies and Materials.....	34,000 00	34,000 00	29,183 82
F Travelling Expenses	5,000 00	6,200 00	6,119 71
G Freight, Express, Telegrams, Postage, etc.....	6,000 00	7,000 00	6,956 12
H Equipment, Maintenance and Repairs.....	6,000 00	6,900 00	4,998 99
I Hospitalization; Professional and other Special Services; Grants to Schools; Assistance to Industrial Homes.....	67,803 00	69,003 00	68,982 23
J Sundries	19,490 00	15,190 00	7,705 14
	<u>\$ 265,560 00</u>	<u>\$ 265,560 00</u>	<u>\$ 241,083 69</u>

Expenses of operating the various services were as follows: Head Office, Administration, \$54,849.64; District Office, Fort Smith, \$26,498.18; Hospitalization, \$37,237.47; Medical Services, \$38,524.55; Reindeer Station, \$27,064.17; Relief to Destitutes, \$27,967.13; Schools, \$1,214.37; Wood Buffalo Park, \$17,629.40; Administration of Civil Justice, \$7,128.78.

The Reindeer Station is located in the Northern Mackenzie District and consists of some 6,600 square miles. The costs of operation were as follows: salaries and wages, \$14,541.21; supplies and materials, \$7,680.09; travelling expenses, \$64.90; freight, express, etc., \$2,806.74; equipment, \$1,226.76; sundry, \$744.47.

Wood Buffalo Park has an area of 17,300 square miles with a regular warden service. The costs of operation were as follows: salaries and wages, \$10,450.73; supplies and materials, \$5,801.17; travelling expenses, \$183.85; freight, express, etc., \$740.56; equipment, \$368.32; sundry, \$84.77.

As of March 31, 1944, there were 59 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): T. F. Bracken, \$2,400; T. Clifford, \$2,400; A. L. Cumming, \$4,620; P. J. Daly, \$3,000; *L. D. Livingstone, \$3,480; J. W. K. Lock, \$3,000; W. F. Lothian, \$2,400; D. L. McKeand, \$4,620; *W. N. McKee, \$2,520; M. Meikle, \$3,420; *J. Melling, \$2,760 (Feb. 20); J. C. Morin, \$2,400; G. W. Payton, \$3,000; *L. H. Riddell, \$2,520; *P. E. Trudel, \$2,700; *J. A. Urquhart, \$3,000 (Mar. 29).

* Received additional compensation—see following list.

The following employees whose salaries are detailed above were receiving living allowances or full maintenance as at March 31, 1944, or date of discontinuance (shown in brackets) as listed: L. D. Livingstone, full maintenance; W. N. McKee, full maintenance; J. Melling, full maintenance (Feb. 20); L. H. Riddell, full maintenance; P. E. Trudel, living allowance, \$1,500; J. A. Urquhart, living allowance, \$1,500 (Mar. 29).

E The expenditures consist of: coal, \$2,361; coal oil, \$372.45; dog food, \$1,382.26; fuel oil, \$228.35; gasoline and oil, \$1,347.15; hunting and fishing supplies, \$166.52; medical supplies, \$4,753.52; photographic supplies, \$705.02; provisions, \$14,098.42; sundry supplies, \$3,469.13.

F This expenditure is as follows: travelling expenses of employees, \$1,584.40; of others, \$1,535.31. Travelling expenses in excess of \$300 were paid to: M. Meikle, \$640.87.

I Assistance in the maintenance of hospitals and schools accounts for the greater part of the expenditure. Under authority of ordinances, payment at the rate of \$2.50 per day is made for the treatment and maintenance of indigent patients in hospitals. Grants are made to the Church of England and Roman Catholic Church authorities toward the maintenance of day and boarding schools. Maintenance in hospitals and institutions amounting to \$36,314.17 was paid to the following: Aklavik, All Saints Mission Hospital and Industrial Home, \$5,268.20; Roman Catholic Mission, \$3,280; Brandon, Man., Mental, \$669; Calgary, Alta., Central Alberta Sanitorium, \$995.52; Chesterfield, Ste. Theresa's Hospital and Industrial Home, \$7,884.70; Dartmouth, Nova Scotia General, \$697.36; Edmonton, Alta., Bureau of Public Welfare, \$692.39; Convent of Our Lady of Charity, \$386; University of Alberta, \$125.25; Fort George, St. Philip's, \$328.25; Fort Norman, \$360; Fort Resolution, St. Joseph's, \$2,127.50; Fort Simpson, Ste. Marguerite's, \$245; Fort Smith, Roman Catholic General, \$2,005.50; Hay River, St. Peter's, \$279.99; Northwest River, Labrador, \$157.50; Pangnirtung, St. Luke's Hospital and Industrial Home, \$7,648.97; Ponoka, Alta., Provincial Mental, \$3,120.54; sundry, \$42.50. Grants to day schools amounting to \$3,900 were as follows: Church of England Missions, Aklavik, \$400; Baker Lake, \$250; Eskimo Point, \$62.50; Pangnirtung, \$187.50; Roman Catholic Missions, Aklavik, \$400; Fort Providence, \$400; Fort Resolution, \$400; Fort Simpson, \$200; Fort Smith, \$500; Fort Smith Public, \$600; Yellowknife Public, \$500. Grants to boarding schools, amounting to \$20,787.82, were as follows: Church of England Mission, Aklavik, \$5,875.42; Roman Catholic Missions, Aklavik, \$7,364.81; Fort George, \$2,000; Fort Providence, \$2,479.34; Fort Resolution, \$3,068.25.

Vote 132 Government of the Northwest Territories—Eastern Arctic Expedition

	Estimates	Allotments	Expenditures
A Supplies and Materials.....	200 00	200 00	
B Freight, Express, Telegrams, Postage, etc.....	36,685 00	36,685 00	14,937 10
C Travelling Expenses	11,000 00	11,000 00	5,779 63
	<u>\$ 47,885 00</u>	<u>\$ 47,885 00</u>	<u>\$ 20,716 73</u>

BC Under agreement with the Hudson's Bay Company, approved by P.C. 4913, June 17, 1943, freight and passengers were transported to the Eastern Arctic at scheduled rates.

Vote 133 Government of the Yukon Territory—Administration

	Estimates	Allotments	Expenditures
A Salaries	18,125 00	18,175 00	18,128 32
B Cost of Living Bonus and Other Pay-list Items.....	885 00	935 00	916 71
C Living Allowances	7,700 00	7,700 00	7,700 00
D Maintenance, Transportation, etc., of Insane Patients.....	13,000 00	12,300 00	11,451 27
E Advertising and Publicity.....	500 00	875 00	833 08
F Freight, Express, Telegrams, Postage, etc.....	1,000 00	1,000 00	934 93
G Travelling Expenses	1,000 00	1,550 00	1,537 04
H Printing and Stationery.....	650 00	325 00	204 21
I Sundries	1,140 00	1,140 00	969 71
	<u>\$ 44,000 00</u>	<u>\$ 44,000 00</u>	<u>\$ 42,675 27</u>

As of March 31, 1944, there were 9 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: *J. E. Gibben, \$4,500; *G. A. Jeckell, \$4,620.

*Received additional compensation—see following list.

The following employees whose salaries are detailed above were receiving living allowance or retaining fee as listed: J. E. Gibben, \$500, retaining fee as legal adviser to Yukon Council; G. A. Jeckell, \$2,000, living allowance.

D The Province of British Columbia received \$10,254.95 for care and maintenance, etc., of insane patients at Essondale Hospital.

G Travelling expenses in excess of \$300 were paid to: G. A. Jeckell, \$1,242.30.

Vote 134 Government of the Yukon Territory—Grant to Yukon Council	60,000 00
Expenditures.....	\$ 60,000 00

This grant was made for the purpose of assisting in general expenditures, including the construction and maintenance of roads, etc.

Vote 135 Dominion Forest Service—General scientific, economic and administrative services

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	100,170 00	98,610 00	94,652 18
B Cost of Living Bonus and Other Pay-list Items.....	5,321 00	6,881 00	6,872 45
C Living Allowance	144 00	144 00	144 00
D Travelling Expenses	1,650 00	1,650 00	1,579 63
E Printing and Stationery.....	1,500 00	1,500 00	936 34
F Supplies and Materials.....	1,285 00	1,285 00	680 71
G Telephones, Telegrams, Freight, Cartage, etc.....	970 00	970 00	594 54
H Equipment	625 00	625 00	327 41
I Sundries	437 00	437 00	433 05
	<u>\$ 112,102 00</u>	<u>\$ 112,102 00</u>	<u>\$ 106,220 31</u>

This vote provides for the costs of administrative services in the advancement of forest conservation in Canada, the investigations of forest conditions and determination of rates of growth. The following is a distribution of the expenditures, by offices: Head Office, \$85,477.47; Maritimes District Office, \$5,061.94; Manitoba-Saskatchewan District Office, \$5,094.47; Alberta District Office, \$10,586.43.

As of March 31, 1944, there were 41 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: D. R. Cameron, \$5,400; *R. H. Candy, \$2,700; H. A. deVeber, \$2,700; J. R. Dickson, \$3,000; P. A. Gorman, \$3,240; *J. D. B. Harrison, \$3,600; H. L. Holman, \$3,300; D. A. Macdonald, \$4,620; G. A. Mulloy, \$3,000; W. M. Robertson, \$1,020; G. Tunstall, \$3,300; E. E. Turton, \$3,000; *J. C. Veness, \$3,000; R. M. Watt, \$2,700; J. G. Wright, \$3,120.

* Received additional compensation—see following list.

As of March 31, 1944, there were 2 employees being paid war duties supplements whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): R. H. Candy, \$420; J. D. B. Harrison, \$420; J. C. Veness, \$420 (Feb. 18).

D Travelling expenses in excess of \$300 were paid to: D. R. Cameron, \$595.33.

Vote 136 Dominion Forest Service—Forest Experiment Stations

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	28,010 00	25,775 00	20,103 02
B Cost of Living Bonus and Other Pay-list Items.....	3,930 00	3,930 00	1,810 84
C Travelling Expenses	545 00	825 00	824 34
D Printing and Stationery.....	355 00	355 00	85 17
E Supplies and Materials.....	4,070 00	4,070 00	2,115 40
F Telephones, Telegrams, Freight, Cartage, etc.....	425 00	955 00	950 13
G Equipment	1,500 00	2,340 00	2,336 90
H Sundries	467 00	1,052 00	1,049 42
	<u>\$ 39,302 00</u>	<u>\$ 39,302 00</u>	<u>\$ 29,275 22</u>

This vote provides for the cost of research work at four forest experiment stations: Acadia, Petawawa, Riding Mountain and Kananaskis. (Valcartier has been closed for the duration of the war.) The results are made available to the provinces and industry. The amounts expended at these stations were as follows: Acadia, \$10,041.44; Valcartier, \$1,095.54 (car-taking services); Petawawa, \$13,003.45; Riding Mountain, \$185.42; Kananaskis, \$4,679.37.

As of March 31, 1944, there were 7 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. L. R. McLennan, \$2,580; M. B. Morrison, \$2,700; E. G. Saunders, \$2,700.

Vote 137 Dominion Forest Service—Forest Products Laboratories

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	123,170 00	123,170 00	113,469 31
B Cost of Living Bonus and Other Pay-list Items.....	7,395 00	8,060 00	8,055 17
C Travelling Expenses.....	1,550 00	2,120 00	2,118 91
D Printing and Stationery.....	1,330 00	1,350 00	1,347 91
E Supplies and Materials.....	3,400 00	4,390 00	4,388 94
F Telephones, Telegrams, Freight, Cartage, etc.....	1,315 00	1,315 00	997 01
G Equipment.....	6,315 00	3,540 00	2,940 74
H Sundries.....	1,242 00	1,772 00	1,769 75
	<u>\$ 145,717 00</u>	<u>\$ 145,717 00</u>	<u>\$ 135,087 74</u>

This vote provides for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory in Vancouver, housed in the buildings provided by the British Columbia Government. The amounts expended at these laboratories were as follows: Ottawa, \$66,602.93; Montreal, \$38,302.28; Vancouver, \$30,182.53.

As of March 31, 1944, there were 54 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): J. B. Alexander, \$2,880; M. J. Brophy, \$3,480 (Aug. 10); R. M. Brown, \$1,320; M. J. Colquhoun, \$2,460; *H. W. Eades, \$2,700; E. S. Fellows, \$3,000 (July 2); C. W. Fritz, \$2,880; C. Greaves, \$3,300; J. D. Hale, \$3,240; J. F. Harkom, \$3,480; H. W. Johnston, \$4,320; T. A. McElhanney, \$1,620; R. S. Millett, \$2,820; C. R. Mitchell, \$2,700; G. E. Moore, \$2,580; R. S. Perry, \$2,880; A. A. Scott, \$4,320; *W. E. Wakefield, \$3,000; F. H. Yorston, \$3,300.

* Received additional compensation—see following list.

As of March 31, 1944, there was 1 employee being paid a war duties supplement whose salary is detailed above (amount represents annual rates paid at that date, or at date of discontinuance as shown): H. W. Eades, \$120; W. E. Wakefield, \$300 (Sept. 30).

C Travelling expenses in excess of \$300 were paid to: T. A. McElhanney, \$777.33; W. E. Wakefield, \$375.17.

Vote 138 Dominion Forest Service—Grant to Canadian Forestry Association.....	1,620 00
Expenditures.....	<u>\$ 1,620 00</u>

Vote 139 Land Registry—Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands

	Estimates	Allotments	Expenditures
A Salaries.....	46,925 00	46,455 00	46,451 66
B Cost of Living Bonus and Other Pay-list Items.....	2,686 00	3,161 00	3,140 63
C Deferred Retiring Leave.....	1,200 00	195 00	
D Travelling Expenses.....	150 00	75 00	24 20
E Telephones, Telegrams, Postage, etc.....	50 00	50 00	33 45
F Supplies and Materials.....	200 00	100 00	94 75
G Printing and Stationery.....	700 00	200 00	199 06
H Legal and Registration Fees.....	150 00	400 00	386 29
I Surveys.....	150 00	225 00	175 73
J Sundries, including Local Improvement Taxes.....	300 00	450 00	344 54
K Investigations by Soldier Settlement.....		1,200 00	1,200 00
	<u>\$ 52,511 00</u>	<u>\$ 52,511 00</u>	<u>\$ 52,050 31</u>

As of March 31, 1944, there were 26 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: A. A. Cohoon, \$3,000; J. C. Cowan, \$2,400; A. S. Cram, \$3,240; J. M. Douglas, \$2,400; J. F. Gillespie, \$3,000; C. R. G. Olmstead, \$2,400; H. L. Stewart, \$2,400; J. L. Turner, \$5,220.

K This payment was made to the Soldier Settlement of Canada for investigations in connection with the appraisal of land values, etc.

Vote 140 National Parks Bureau—National Parks and Historic Sites Services

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	652,725 00	637,265 00	563,275 52
B Cost of Living Bonus and Other Pay-list Items.....	86,000 00	86,000 00	78,245 88
C Travelling Expenses	5,000 00	6,085 00	6,084 47
D Freight, Express, etc.....	10,000 00	12,715 00	12,710 09
E Printing and Stationery.....	15,000 00	15,000 00	3,594 38
F Equipment, Materials and Supplies.....	192,000 00	192,000 00	139,867 21
G Allowances	1,500 00	1,555 00	1,551 45
H Sundries	12,775 00	24,380 00	24,375 16
	<u>\$ 975,000 00</u>	<u>\$ 975,000 00</u>	<u>\$ 829,704 16</u>

The expenditures by parks and services were as follows: Head Office, \$101,575.56; Parks and Resources Information, \$1,759.18; Historic Sites, \$24,438.38; Banff Park, \$200,583.97; Cape Breton Highlands Park, \$40,469.90; Elk Island Park, \$29,220.71; Georgian Bay Islands Park, \$2,675.80; Glacier Park, \$7,767.18; Jasper Park, \$116,127.79; Kootenay Park, \$31,215.83; Mount Revelstoke Park, \$8,364.47; Nemiskam Park, \$942.84; Point Pelee Park, \$6,350.86; Prince Albert Park, \$60,420.26; Prince Edward Island Park, \$19,501.46; Riding Mountain Park, \$69,653.55; St. Lawrence Islands Park, \$2,215.61; Waterton Lakes Park, \$61,652.82; Yoho Park, \$44,767.99.

Additional expenditures on the national parks and on historic sites were made from Vote 172 and the War Appropriation (see page J-19 for summary, which forms part of a comparative statement of revenues and expenditures by parks and services).

As of March 31, 1944, there were 230 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: G. W. Bryan, \$2,400; J. H. Byrne, \$3,300; H. H. Clarke, \$3,600; W. D. Cromarty, \$4,020; S. E. Hand, \$2,400; *O. E. Heaslip, \$2,820; T. S. Heaslip, \$2,400; D. L. Hogan, \$3,000; G. F. Horsey, \$3,300; J. L. Horsfall, \$2,400; L. F. Howard, \$2,400; *P. J. Jennings, \$3,120; *H. Knight, \$2,700; *C. K. LeCapelain, \$2,820; J. D. B. MacFarlane, \$3,060; *J. P. Macmillan, \$2,820; J. G. Perdue, \$2,520; C. H. E. Powell, \$3,720; J. Smart, \$4,800; J. B. Snape, \$2,700; J. E. Spero, \$4,020; R. J. C. Stead, \$4,620; *J. A. Wood, \$2,820.

*Received additional compensation—see following lists.

As of March 31, 1944, there were 2 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): C. K. LeCapelain, \$600.

The following employees, whose salaries are detailed above, were receiving house, fuel and light or cash in lieu thereof: O. E. Heaslip, P. J. Jennings, H. Knight (April 1-30 and October 8-March 31 in cash), J. P. Macmillan, J. A. Wood.

E. K. Eaton, serving without salary, received \$300 in lieu of house, fuel and light.

C Travelling expenses in excess of \$300 were paid to: C. H. D. Clarke, \$344.17; W. D. Cromarty, \$361.62; F. W. Howay, \$413.40; J. Smart, \$588.64.

F Suppliers receiving \$5,000 or more: Brunner, Mond Canada Sales, Ltd., calcium chloride, \$8,752.40; Canadian National Railways, electric energy, \$8,667.40; Imperial Oil, Ltd., gasoline and oil, \$19,331.39; McColl-Frontenac Oil Co., Ltd., gasoline and oil, \$7,211.12; Swift Canadian Co. Ltd., provisions, \$7,307.99; Union Oil Co. of Canada, Ltd., gasoline and oil, \$5,422.57; Union Tractor and Harvester Co., Ltd., road machinery, etc., \$6,690.47; Unwin's, Ltd., building material, \$5,454.26; Western Grocers, Ltd., provisions, \$14,191.32.

NATIONAL PARKS AND HISTORIC SITES
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEARS 1943-44 AND 1942-43

	REVENUES			Increase* or Decrease	EXPENDITURES			Increase* or Decrease
	1943-44	1942-43			1943-44	1942-43		
Head Office.....	441 34	5,810,60	5,369 26	105,376 91	110,032 74	4,655 83		
Parks and Resources Information.....	693 70	708 15	14 45	1,759 18	4,984 82	3,225 64		
Historic Sites.....	128,597 36	(1) 373,469 16	244,871 80	24,438 38	24,156 10	282 28*		
Banff.....		(2)	211 00	289,965 94	301,218 93	11,252 99		
Buffalo.....								
Cape Breton Highlands.....	1,616 73	518 35	1,098 38*	40,469 90	52,020 52	11,550 62		
Elk Island.....	37,067 24	1,823 05	35,244 19*	29,220 71	29,747 55	526 84		
Georgian Bay Islands.....	157 15	138 10	19 05*	2,703 29	3,026 96	323 67		
Glacier.....	86 00	109 00	23 00	12,436 91	15,582 32	3,145 41		
Jasper.....	39,440 73	46,817 22	7,376 49	132,514 37	188,706 03	56,191 66		
Kootenay.....	27,474 00	9,679 28	17,794 72*	64,983 10	90,851 77	25,868 67		
Mount Revelstoke.....	11 00	2 00	9 00*	8,364 47	12,808 14	4,443 67		
Nemiskam.....				942 84	1,011 07	68 23		
Point Pelee.....	1,270 87	2,506 75	1,235 88	7,019 11	8,171 60	1,152 49		
Prince Albert.....	15,540 34	13,394 17	2,146 17*	67,797 86	93,636 54	25,838 68		
Prince Edward Island.....	1,460 11	1,296 07	164 04*	19,501 46	21,844 64	2,343 18		
Riding Mountain.....	65,767 84	49,346 99	16,420 85*	89,802 96	94,651 58	4,848 62		
St. Lawrence Islands.....	200 00	200 00		2,215 61	3,549 65	1,334 04		
Waterton Lakes.....	12,047 67	11,770 06	277 61*	62,364 86	69,577 23	7,212 37		
Yoho.....	3,742 33	4,798 80	1,056 47	49,461 85	59,091 81	9,629 96		
Fire Hazard Research.....				2,769 47	2,764 16	5 31*		
	\$335,614 41	\$522,598 75	\$186,984 34	\$1,014,111 18	\$1,187,434 16	\$173,322 98		

NOTES:—

- (1) Includes \$247,849.37 for sale of power plant.
(2) Park closed.

Expenditures 1943-44 charged as follows:—

Vote 140 National Parks and Historic Sites.....	\$29,704 16
Vote 172 Forest Conservation.....	22,609 33
War Alternative Service Work Camps.....	161,797 69
	\$ 1,011,111 18

Vote 141 National Parks Bureau—Administration of Migratory Birds Convention Act

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	38,242 00	37,600 00	37,046 51
B Cost of Living Bonus and Other Pay-list Items.....	1,850 00	2,700 00	2,598 39
C Travelling Expenses	4,000 00	4,200 00	4,021 36
D Freight, Express, etc.....	500 00	400 00	351 91
E Printing and Stationery.....	2,000 00	1,500 00	1,071 95
F Equipment, Materials and Supplies.....	1,000 00	1,400 00	1,156 39
G Sundries	408 00	200 00	199 95
	<u>\$ 48,000 00</u>	<u>\$ 48,000 00</u>	<u>\$ 46,446 46</u>

This vote provides for expenses connected with the protection of migratory birds in Canadian territory pursuant to a treaty signed at Washington on August 16, 1916, and ratified by Parliament in 1917.

As of March 31, 1944, there were 29 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): C. H. Bennett, \$2,400; J. B. Corcoran, \$2,400; E. J. Ebbs, \$2,400; H. F. Lewis, \$8,000; H. Lloyd, \$1,020 (Mar. 13); J. A. Munro, \$3,000; J. D. Soper, \$3,000; R. W. Tufts, \$3,000. C Travelling expenses in excess of \$300 were paid to: J. A. Munro, \$922.41; J. D. Soper, \$753.07; R. W. Tufts, \$724.99.

Vote 142 Grant to John Thomas (Jack) Miner.....	2,500 00
Expenditures.....	<u>\$ 2,500 00</u>

This grant is to assist Mr. Miner in the work of conservation of wild bird life at his bird sanctuary at Kingsville, Ont.

Mr. Miner also received a payment of \$877.50 for services as game warden, part time, under Vote 141, Administration of Migratory Birds Convention Act.

SURVEYS AND ENGINEERING BRANCH

Vote 143 Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	19,245 00	19,245 00	18,636 77
B Cost of Living Bonus and Other Pay-list Items.....	1,200 00	1,200 00	1,001 65
C Travelling Expenses	600 00	600 00	570 50
D Printing and Stationery.....	700 00	700 00	593 96
E Sundries	674 00	674 00	213 47
F War Risk Insurance	6 00	6 00	6 00
	<u>\$ 22,425 00</u>	<u>\$ 22,425 00</u>	<u>\$ 21,022 35</u>

As of March 31, 1944, there were 8 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: J. A. Pounder, \$4,320; J. M. Wardle, \$7,500. C Travelling expenses in excess of \$300 were paid to: J. M. Wardle, \$560.54.

Vote 144 (and Vote 479, Supplementary Estimates)—Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
A Salaries	88,125 00	88,797 00	88,796 53
B Cost of Living Bonus and Other Pay-list Items.....	2,825 00	2,852 00	2,851 34
Allotted from Vote 66.....	720 00*	720 00	720 00
C Field Surveys and Travelling.....	1,650 00	1,150 00	1,136 68
D Supplies and Equipment.....	4,900 00	4,701 00	4,244 34
E Sundries	850 00	850 00	737 95
F War Risk Insurance.....	400 00	400 00	364 50
	<u>\$ 99,470 00</u>	<u>\$ 99,470 00</u>	<u>\$ 98,851 34</u>

*The Vote was supplemented by a transfer of this amount from Vote 66, Department of Finance (See Section CC under authority of T.261127 B., April 6, 1944.

As of March 31, 1944, there were 34 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: E. C. Arbogast, \$3,240; R. E. Delury, \$4,620; W. W. Duxsee, \$3,180; J. P. Henderson, \$3,240; E. A. Hodgson, \$3,840; W. W. Jackson, \$3,840; J. H. L'Abbe, \$2,520; R. G. Madill, \$3,240; W. S. McClenahan, \$3,240; R. J. McDiarmid, \$3,240; A. H. Miller, \$3,840; D. B. Nugent, \$3,540; W. E. Ross, \$2,700; O. Sills, \$3,000; R. M. Stewart, \$5,220 and house valued at \$600 per annum; A. H. Swinburn, \$3,240.

As of March 31, 1944, there was 1 employee receiving a war duties supplement.

C Travelling expenses in excess of \$300 were paid to: R. G. Madill, \$685.41.

Vote 145 Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
A Salaries	23,220 00	23,050 00	21,508 30
B Cost of Living Bonus and Other Pay-list Items.....	651 00	821 00	820 65
C Travelling Expenses	150 00	150 00	143 67
D Supplies and Equipment.....	1,925 00	1,925 00	1,491 77
E Sundries	550 00	550 00	426 90
F War Risk Insurance.....	200 00	200 00	186 00
	<u>\$ 26,696 00</u>	<u>\$ 26,696 00</u>	<u>\$ 24,577 29</u>

As of March 31, 1944, there were 7 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: C. S. Beals, \$3,960; J. A. Pearce, \$4,320 (house, \$600); R. M. Petrie, \$3,300.

Vote 146 (and Vote 480, Supplementary Estimates)—Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	171,795 00	164,795 00	163,863 32
B Cost of Living Bonus and Other Pay-list Items.....	10,150 00	9,615 00	9,612 53
C Field and Travelling Expenses.....	26,500 00	27,785 00	26,456 66
D Printing and Stationery.....	7,000 00	9,500 00	8,502 98
E Supplies and Equipment.....	5,000 00	8,250 00	7,929 82
F Miscellaneous Expenses, including Telephones, Telegrams, Freight, Cartage, etc.....	2,315 00	2,815 00	2,612 64
G War Risk Insurance.....	150 00	150 00	150 00
	<u>\$ 222,910 00</u>	<u>\$ 222,910 00</u>	<u>\$ 219,127 95</u>

The purpose of this vote is to provide for the expenses of the Dominion Water Power Bureaux throughout the Dominion, including hydrometric measurements, international water flow data, and the administration of the Dominion Water Power and Irrigation Acts.

The Dominion receives contributions from the Provinces towards the costs of water power investigations. The amounts received during this fiscal year totalling \$35,477 were deposited to revenues—see revenue section hereof.

As of March 31, 1944, there were 63 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, N. T.....	\$ 3,120 00		Hoover, O. H.....	3,300 00	
Beale, A. M.....	3,720 00		Jones, G. E.....	2,700 00	
Bissett, J. R.....	3,300 00	\$ 696 45	Marr, N.	4,920 00	
Cawthorn, J. (Oct. 16)...	2,580 00		Meek, V. M.....	5,100 00	713 61
Chisholm, K. G.....	3,960 00		Patterson, T. M.....	3,300 00	
Cline, C. G.....	3,300 00		Roger, A.	2,940 00	
Cochrane, M. F.....	3,720 00		Strome, I. R.....	3,720 00	
Dawson, S. G.....	3,300 00		Warren, W. C.....	2,700 00	397 60
Denis, L. G.....	3,960 00		(\$2,000 provided under Vote 166)		
Fetterly, P. A. (June 20)...	2,700 00		Webb, C. E.....	3,960 00	1,437 18
Fournier, O. C. E.....	2,580 00	912 60	*Wimberley, A. C.....	2,700 00	
Gauthier, J. P. R.....	2,700 00	1,176 62	Wood, G. H.....	2,700 00	
Gow, D. B.....	3,960 00	329 18			
Hall, J.	2,700 00				

* Received additional compensation—see following list.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: R. D. Barnetson, \$657.06; J. A. P. Bourgeois, \$870.12; T. H. Boyd, \$862.62; C. Bray, \$1,067.52; T. H. Burt, \$388.06; E. P. Collier, \$395.86; C. B. Corbould, \$751.98; N. L. Foster, \$579.90; T. J. Moore, \$666.84; B. E. Russell, \$616.25; O. J. Storsater, \$553.58; A. C. Whitehouse, \$361.93; W. H. Yeates, \$892.47; M. L. Zirul, \$1,067.96.

As of March 31, 1914, there were 4 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): A. C. Wimberley, \$420.

Included in the expenditure of allotment A are wages of labourers and gauge readers as follows: Maritime District, \$1,340; Quebec, \$1,833.90; Ontario, \$5,782.55; Manitoba and Western Ontario District, \$1,435.59; Alberta and Saskatchewan, \$2,210.26; British Columbia and Yukon District, \$4,703.36.

C In addition to travelling expenses, the following expenditures are included: auto supplies and repairs, \$4,022.17; storage, \$906.25; airplane charter and fares, \$3,701.30; sundries, \$934.79.

E This expenditure includes gauge supplies, \$1,432; other supplies, \$428.32; motor cars, \$3,352; scientific equipment, \$1,305.72; other equipment, \$858.62; maintenance of equipment, etc., \$553.16.

Vote 147 (and Vote 481, Supplementary Estimates)—Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries and Wages.....	6,585 00	6,585 00	6,413 20
Cost of Living Bonus and Other Pay-list Items.....	565 00	665 00	621 60
Field, Travel and Incidental Expenses.....	1,800 00	1,700 00	813 75
	<u>\$ 8,950 00</u>	<u>\$ 8,950 00</u>	<u>\$ 7,848 55</u>

A portion of the maintenance expenditure paid from this vote is repaid, on a calendar year basis, by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930. The amount refunded for the calendar year 1943, \$6,163.67, is reported in the revenue section hereof.

As of March 31, 1944, there were 3 salaried employees paid from this allotment. No employee was receiving an annual salary of \$2,400 or over on that date.

Vote 148 (and Vote 432, Further Supplementary Estimates)—Expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
A Payment to Ontario of annual interest and operation charges for calendar year 1943.....	18,964 03	18,964 03	18,964 03
B Annual operating costs incurred by the Dominion.....	800 00	800 00	686 78
C Cost of Living Bonus and Other Pay-list Items.....	85 00	85 00	68 22
D Miscellaneous and Capital Contingencies.....	221 40	221 40	221 40
	<u>\$ 20,070 43</u>	<u>\$ 20,070 43</u>	<u>\$ 19,940 43</u>

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c.29, 1930, which requires the Province to repay to the Dominion all capital and operating charges in connection with the development of power in the Winnipeg River incurred by reason of the Lac Seul Conservation Act, c.32, 1928. The Province repays on a calendar year basis and the amount refunded for 1943, \$20,125.19, is reported in the revenue section hereof.

Vote 483 Cost of settling outstanding flood damage and land claims on Lac Seul as provided under the agreement confirmed by the Lac Seul Conservation Act, 1928. The said amount to be disbursed in accordance with the settlements recently agreed upon with the Provinces of Ontario and Manitoba (moneys expended to be reimbursed by the Province of Manitoba).....	85,176 00
Expenditures	\$ 84,216 00

Various claims have been outstanding for many years and representatives of this Department and the Department of Lands and Forests of the Province of Ontario conferred during 1943, with a view to reaching a settlement. The proposed settlement was later approved by the Minister of Mines and Natural Resources of the Province of Manitoba as that Province is required to refund, under amortization agreements, the Dominion's expenditures.

The claims allowed in the settlement were as follows:

Department of Mines and Resources, Indian Affairs Branch—for damages to Indian lands.....	72,539 00
Department of Lands and Forests, Ontario—for land flooded.....	68,461 00
Canadian National Railways—for damages to certain lands.....	960 00
	\$ 141,960 00

Under the Lac Seul Agreement the Dominion was obligated to pay three-fifths of this sum amounting to \$85,176 and Ontario, two-fifths amounting to \$56,784. The above appropriation was authorized to cover the Dominion's share.

The financial settlement with the Province of Ontario also included an amount of \$17,276 owed by the Indian Affairs Branch for excess lands included in the Indian Reserve purchase.

Payments from the above account were as follows:

To Province of Ontario—	
Claim allowed	68,461 00
Less Ontario's share (2/5) of total claims.....	56,784 00
	<hr/> 11,677 00
Add amount due from Indian Affairs Branch.....	17,276 00
	<hr/> 28,953 00
To Indian Affairs Branch—	
Claim allowed	72,539 00
Less amount due to Province of Ontario.....	17,276 00
	<hr/> 55,263 00
Total	\$ 84,216 00

Payment of the amount \$960 to the Canadian National Railways was withheld pending the agreement of that organization to the settlement.

The amount of \$55,263 paid to the Indian Affairs Branch was credited to the Indian Trust Funds Account.

Vote 149 To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act. (Revote).....	500 00
Expenditures	\$ 306 96

The above amount was paid to the Province of Ontario in accordance with the agreement of November 15, 1922, between the Dominion and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River.

Vote 152 To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00
Expenditures.....\$	240 00

Pension awarded under the Workmen's Compensation Act to John Hedin for injuries received in October, 1921.

Vote 153 International Boundary Commission

	Estimates	Allotments	Expenditures
A Salaries and Wages	27,920 00	26,480 00	25,805 42
B Cost of Living Bonus and Other Pay-list Items	1,895 00	1,895 00	1,633 74
C Other Expenses of Field Parties	3,730 00	4,480 00	4,420 12
D War Risk Insurance	15 00	15 00	15 00
E Travelling Expenses	500 00	760 00	618 90
F Printing and Stationery	240 00	65 00	42 39
G Sundries	1,000 00	1,605 00	1,101 70
	\$ 35,300 00	\$ 35,300 00	\$ 33,637 27

As of March 31, 1944, there were 6 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: D. F. Chisholm, \$2,700; G. H. McCallum, \$3,480; H. S. Mussell, \$3,240; J. R. O'Connell, \$3,120; G. T. Prinsep, \$3,240.

Wages of field parties, \$7,158.97, are included in this account.

C The following expenses are included in this allotment: travelling expenses, \$1,636.47, (of which amounts in excess of \$300 were paid to: H. S. Mussell, \$936.31; G. T. Prinsep, \$384.15); provisions, \$1,648; supplies and equipment, \$553.43; miscellaneous, \$582.22.

E Travelling expenses in excess of \$300 were paid to: N. J. Ogilvie, \$472.63.

Vote 154 Hydrographic and Map Service—Hydrographic Service

	Estimates	Allotments	Expenditures
A Salaries and Wages	271,530 00	244,130 00	240,925 50
B Cost of Living Bonus and Other Pay-list Items.....	21,192 00	18,692 00	17,774 25
C Travelling Expenses	6,950 00	7,950 00	7,870 60
D Printing and Stationery	3,688 00	3,188 00	2,512 16
E Supplies	45,807 00	60,807 00	53,804 03
F Repairs	10,515 00	25,115 00	17,404 99
G Charts and Publications	15,900 00	14,900 00	12,796 14
H Sundries	4,600 00	5,400 00	5,311 82
I War Risk Insurance	550 00	550 00	531 00
	\$ 380,732 00	\$ 380,732 00	\$ 358,930 49

The expenses of charting Dominion waters by stations and vessels are as follows: Headquarters Hydrographic Survey, \$152,739.95; Nova Scotia, \$16,524.89; Cape Breton—*C.G.L. Henry Hudson*, \$9,326.17; *C.G.S. Wm. J. Stewart*, \$95,241.49; *C.G.H. Pender*, \$6,033.88; Victoria Warehouse, \$2,612.68; Cape Breton—*C.G.L. Anderson*, \$8,699.94; Hudson Straits, \$1,266.44; St. Lawrence River—*C.G.L. Boulton*, \$8,930.47; Headquarters, Precise Water Levels, \$17,180.60; Gauging Stations, Precise Water Levels, \$10,518.36; Headquarters, Tidal and Current, \$16,495.77; Gauging Stations, Tidal and Current, \$3,909.52; Newfoundland, \$9,450.33.

As of March 31, 1944, there were 110 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beauchemin, J. U.	\$ 3,900 00	\$ 1,058 07	MacMillan, F. R.	2,400 00	
Bell, J.	2,700 00		Martin, C. H.	2,580 00	
Bent, R. W.	3,000 00		Matthewman, A. S.	2,580 00	533 70
Brown, J.	2,640 00		Meehan, O. H.	2,460 00	
Crichton, G. L.	3,720 00		Moore, J. J.	2,520 00	
Cunningham, W. A.	2,640 00		Parizeau, H. D.	4,200 00	
Davies, L. R.	3,000 00		Peters, F. H.	5,400 00	
Deveault, J. A.	2,460 00		Price, C. A.	3,480 00	341 22
Ettershank, R. H.	2,580 00		Radakir, P.	2,580 00	
Foreman, J. L.	3,000 00		Rutley, J. I. A.	2,580 00	
Fraser, R. J.	4,620 00		Silver, G. A.	2,640 00	
Gray, N. G.	3,000 00		Smith, F. C. G.	3,900 00	
Hanson, R. E.	3,000 00		Surette, G. A.	2,580 00	
Jones, H. W.	3,480 00		Tardiff, T. M.	3,000 00	
Knight, J. H. (Oct. 1) ...	3,240 00		Titus, S. R.	3,000 00	452 53
Lacroix, G. W.	2,580 00	310 33	Watts, W. J.	2,640 00	
Lee, R. B.	2,700 00		Wightman, A. F.	2,580 00	
Leslie, G. E.	2,580 00		Willis, W. K.	3,540 00	
Lowe, G. E.	3,000 00		Young, R. B.	3,000 00	
MacKinnon, M. A.	3,000 00				

As of March 31, 1944, there was 1 employee receiving a war duties supplement.

Labourers and seamen were paid prevailing rates and received \$62,777.

C The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: W. E. Rainboth, \$412.21; H. P. Williams, \$360.82.

E This allotment includes: fuel, \$10,392.25; gasoline, \$3,571.50; provisions, \$11,503.43; supplies and equipment, \$22,229.60; sundries, \$1,047.97. Suppliers receiving \$1,000 or more: Burns & Co., Ltd., \$3,836.41; Gordon & Belyea, Ltd., \$1,577.62; Imperial Oil, Ltd., \$1,526.81; Kelly, Douglas & Co., Ltd., \$2,931.68; Kermath Mfg. Co. of Canada, \$2,264.36; Macdonalds Consolidated, Ltd., \$1,393.80; Ontario Hughes-Owens Co., Ltd., \$3,223.75; A. P. Slade (Victoria) Ltd., \$2,146.27; Vancouver Island Coals, Ltd., \$8,157.79.

F Suppliers receiving \$1,000 or more: Victoria Machinery Co., Ltd., \$2,291.97; Yarrows, Ltd., \$11,093.55. Both of these payments (less \$127.50) were for repairs to the C.G.S. Wm. J. Stewart.

G The sum of \$9,178.80 was paid to the King's Printer.

Vote 155 (and Vote 482, Supplementary Estimates)—Hydrographic and Map Service—Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying

	Estimates	Allotments	Expenditures
A Salaries and Wages	170,430 00	169,230 00	164,700 91
B Cost of Living Bonus and Other Pay-list Items	7,900 00	8,900 00	8,798 71
C Travelling Expenses	1,400 00	1,100 00	950 80
D Provisions and Equipment	350 00	50 00	
E Office Expenses	11,700 00	13,500 00	9,815 42
F Grant, Canadian Institute of Surveying	350 00	350 00	350 00
G War Risk Insurance	1,350 00	1,350 00	1,350 00
H Other Expenses of Field Parties	2,000 00	1,000 00	658 39
	<u>\$ 195,480 00</u>	<u>\$ 195,480 00</u>	<u>\$ 186,624 23</u>

As of March 31, 1944, there were 76 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets):

	Salary rate		Salary rate
Allan, F. M.	\$ 2,940 00	Birchall, W. A.	3,420 00
Barber, H. G.	3,720 00	Blue, W. A.	2,400 00
Bayly, G. St. J.	3,240 00	Bradley, J. D.	3,000 00
Bedard, H. J.	3,000 00	Burkholder, E. L.	2,580 00
Besserer, C. W.	2,820 00	Cameron, M. G.	3,300 00

	Salary rate		Salary rate
Chartrand, D. E.	3,000 00	Murray, H. A.	3,300 00
Cole, A. W. W.	2,400 00	Parry, H.	3,600 00
Colquhoun, G. A.	3,000 00	Peaker, W. J.	3,240 00
Cunningham, T. M. M.	3,000 00	Probert, S. W. (Dec. 12)	2,820 00
Donnelly, C. B. C.	3,000 00	Purdy, W. A.	2,700 00
Gooday, S. H.	2,700 00	Read, G. B.	2,400 00
Gorman, A. O.	3,300 00	Rinfret, C.	3,420 00
Holding, R.	2,580 00	Waugh, B. W.	4,020 00
Kirwan, G. L.	2,580 00	White, W. R. (Mar. 21)	3,480 00
Metivier, A.	2,700 00		

E This expenditure includes stationery and office supplies, \$2,357.08; photographic supplies, \$1,382.99; other supplies and materials, \$3,737.48; freight and express, \$1,162.83; maintenance of equipment, \$546.59; sundries, \$628.45.

Vote 156 To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters J. E. R. Ross, and Harry Parry, members of the Board, and A. W. W. Cole, Secretary are to be paid out of this sum)

	Estimates	Allotments	Expenditures
A Fees, Board of Examiners	715 00	770 00	770 00
B Sundries	135 00	80 00	61 63
	<u>\$ 850 00</u>	<u>\$ 850 00</u>	<u>\$ 831 63</u>

This account was provided to pay the fees of the Board of Examiners and to defray the expenses connected with the examination of candidates in accordance with the Dominion Lands Survey Act, c. 117, R.S.

INDIAN AFFAIRS BRANCH

Vote 157 Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	46,035 00	45,835 00	44,492 12
B Cost of Living Bonus and Other Pay-list Items	3,400 00	3,600 00	3,483 76
C Supplies and Materials	3,000 00	3,000 00	2,625 26
D Travelling Expenses	600 00	600 00	511 03
E Telegrams, Telephones and Postage	1,300 00	1,400 00	1,395 97
F Professional and Special Services	5,000 00	5,000 00	5,000 00
G Miscellaneous	400 00	300 00	206 96
	<u>\$ 59,735 00</u>	<u>\$ 59,735 00</u>	<u>\$ 57,715 10</u>

As of March 31, 1944, there were 22 employees paid from this account. The following were receiving annual salaries of \$2,400 or over, exclusive of cost of living bonus, on that date: *M. Christianson, \$5,220; H. P. Johnson, \$2,400; T. R. L. MacInnes, \$4,620; H. W. McGill, \$7,500; A. E. St. Louis, \$3,000.

*Travelling expenses included with details of Vote 158.

D Travelling expenses amounting to \$401.23 were paid to H. W. McGill.

F Legal fees over \$1,000 were paid to the following: H. Castillou, Vancouver, B.C., \$1,421.39; D. F. McNeill, Quesnel, B.C., \$1,276.39. The expenditure covers the Oppenheim and Sellars murder trials.

Vote 158 Indian Agencies

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	363,420 00}	376,130 00	373,020 44
B Cash Allowances	17,460 00}		
C Cost of Living Bonus and Other Pay-list Items	36,415 00	41,165 00	40,555 49
D Supplies and Materials	42,965 00	42,965 00	42,838 22
E Travelling Expenses	70,000 00	70,000 00	67,728 08
F Freight, Express, Cartage, etc.	4,500 00	4,500 00	3,940 45
G Telegrams, Telephones and Postage	13,085 00	14,585 00	14,574 05
H Professional and Special Services	3,000 00	1,500 00	1,050 07
I Meter Rates	6,050 00	6,050 00	4,774 49
J Rents	4,575 00	4,575 00	4,559 46
K Equipment Maintenance	40,455 00	39,705 00	39,647 15
L Repairs to Buildings, Roads, etc.	28,000 00	28,000 00	26,322 11
M Miscellaneous	4,813 00	4,813 00	4,217 85
N Acquisition of Equipment	23,000 00	23,750 00	23,067 93
O Construction of Buildings and Works	16,985 00	16,985 00	3,590 97
	<u>\$ 674,723 00</u>	<u>\$ 674,723 00</u>	<u>\$ 649,886 76</u>

As of March 31, 1944, there were 247 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arnell, W. S.	\$ 3,360 00	\$ 1,662 40	Moore, A. D.	2,460 00	404 24
Ashbridge, P. B.	2,940 00	370 66	Moore, R. H.	3,060 00	580 10
Ball, F. J. C.	3,180 00	609 10	Mortimer, G. C. (Sept. 22)	2,880 00	
Barber, A. H.	3,000 00	388 66	Murray, T. F.	2,040 00	
Barolet, W.	1,320 00		(Vote 160)	1,180 00	
(Vote 160) (Dec. 8)	1,500 00		Orford, T. J.	600 00	738 40
Brisebois, F. X. L.	2,760 00	1,326 64	(Vote 160)	3,780 00	329 26
Burk, J. G.	3,180 00	777 24	Randle, E. P.	3,600 00	
Caldwell, J. D.	2,640 00	1,444 51	Riopel, J. H.	2,040 00	
Coleman, J.	3,600 00		(Vote 160)	1,560 00	
Daunt, A. O'N.	3,000 00		Sampson, R. H. S.	2,500 00	602 98
Devlin, S.	2,460 00		Schmidt, C. P.	3,600 00	333 76
Gillett, J.	3,120 00		Sharpe, G. E.	2,400 00	449 70
Hamilton, A. G.	3,600 00		Steel, F. M.	3,780 00	
Harvey, J. P.	600 00		Strang, A.	2,580 00	1,108 65
(Vote 160)	3,360 00		Swartman, G.	2,460 00	961 00
Howe, R.	2,760 00	483 58	Taylor, H. E.	3,120 00	
Johnston, C. R.	2,580 00	542 23	Thibault, J.	3,000 00	1,244 53
Laurence, R. P. G.	2,460 00		Todd, M. S.	2,580 00	360 36
MacKay, D. M.	4,380 00	565 42	Truesdell, W. A. M.	2,040 00	658 62
Marleau, J. A.	2,460 00	970 47	(Vote 160)	2,100 00	
McPherson, E.	2,460 00	402 77	Waite, S. J.	2,440 00	835 86
Melling, J.	600 00	927 97			
(Vote 160) (Sept. 14)...	2,760 00				

B Cash allowances, as provided in the classifications of some of these positions, represent compensation in lieu of house, fuel and light and are included in salaries shown above. In addition to cash allowances paid certain employees, many agents, clerks and farming instructors receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

D The expenditure is classified as follows: forage, \$5,185.77; fuel, \$23,410.04; provisions, \$6,520.59; stationery and office supplies, \$6,241.26; sundries, \$1,480.56.

E The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: E. Arseneault, \$792.98; J. M. Barre, \$310.20; T. L. Bonna, \$453.35; F. Booth, \$374.20; D. H. Cameron, \$417.10; P. J. Clarke, \$422.77; J. W. Daley, \$562.84; J. E. Daly, \$918.62; G. W. Down, \$553.07; G. E. Hurl, \$555.34; E. S. Jones, \$526.73; H. Lariviere, \$805.82; P. G. Lazenby, \$322.69; J. F. Lockhart, \$365.09; S. S. Lovell, \$616.64; J. A. MacLean, \$975.89; S. Mallinson, \$730.29; F. Matters, \$473.82; M. W.

McCracken, \$437.04; D. P. McNaughton, \$301.29; J. P. B. Ostrander, \$966.95; N. Paterson, \$502.36; B. T. Phillips, \$850.30; W. P. B. Pugh, \$514.03; H. C. Rice, \$1,616.38; C. N. C. Roberts, \$174.85 (Vote 162—\$633.92); W. B. Skead, \$593.90; A. G. Smith, \$332.17.

Air transportation to the amount of \$10,042.33 is included in this account. Canadian Pacific Air Lines, Ltd., received \$8,360.54 of this amount. Travelling expenses amounting to \$362.54 of M. Christianson, whose salary is detailed under Vote 157, are included.

K Equipment maintenance costs were as follows: floating, \$6,604.09; light, heat and power, \$6,413.17; motor cars (including repairs), \$25,843.43; sundry, \$786.46.

L Repairs to buildings amounted to \$11,182.83; to roads, \$13,328.80; and sundry, \$1,810.48.

N The following is a classification of expenditure: farming equipment and stock, \$1,421.80; floating equipment, \$12,036.95 (R. Corbeil received \$12,000 for the yacht *Jano*); light, heat and power equipment, \$4,361.25; motor cars, \$3,975.31; sundry, \$1,272.62.

Vote 159 Reserves and Trusts—Administration

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	41,460 00	41,460 00	31,624 79
B Cost of Living Bonus and Other Pay-list Items.....	2,575 00	2,575 00	1,799 16
C Travelling Expenses	2,000 00	2,000 00	702 05
D Acquisition of Land.....	1,000 00	1,000 00	155 10
E Rents	700 00	700 00	
F Miscellaneous	1,000 00	1,000 00	144 27
G Surveys	4,500 00	4,500 00	1,625 56
	<u>\$ 53,235 00</u>	<u>\$ 53,235 00</u>	<u>\$ 36,050 93</u>

As of March 31, 1944, there were 11 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in brackets):

*D. J. Allan, \$4,620; J. Bradley, \$3,000; J. C. Caldwell, \$4,020 (Mar. 16); F. J. Kehoe, \$3,120; M. McCrimmon, \$3,000, war duties supplement, \$120.

* Travelling expenses included with details of Vote 173.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S. \$ 268,700 00

Per capita annuities were paid as follows: 173 chiefs at \$25; 367 headmen at \$15; 48,490 Indians at \$5; and 98 at \$4. Upon being enfranchised, 20 Indians received \$100 each in accordance with Sec. 114 of the Indian Act, and 99 Indian women received \$50 as commutation of the annuity under Sec. 14. Payment of arrears amounted to \$1,558. There was an overpayment of \$20 to a member of the Weenusk Band.

To assist in the payment of the Robinson Treaty annuities, a grant of \$7,500 was made to the Indian Trust Fund. The Province of Ontario repaid the sum of \$22,236 representing Treaty 9 annuities paid on behalf of that Province and the amount was deposited to this vote.

Vote 160 Medical—Indian Hospitals and General Care of Indians

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	242,126 00	261,026 00	260,300 63
B Cash Allowances	6,900 00		
C Cost of Living Bonus and Other Pay-list Items.....	31,415 00	34,415 00	33,987 58
D Supplies and Materials.....	140,000 00	170,000 00	169,968 32
E Travelling Expenses	50,000 00	55,000 00	54,951 56
F Freight, Express, Cartage, etc.....	3,500 00	5,500 00	4,709 61
G Telegrams, Telephones and Postage.....	2,000 00	3,000 00	2,925 84
H Professional and Special Services including Hospitalization....	976,739 00	915,739 00	915,447 70
I Meter Rates	6,300 00	8,300 00	8,293 01
J Rents	1,500 00	1,500 00	1,248 00
K Equipment Maintenance	8,500 00	9,500 00	9,369 42
L Repairs to Buildings and Works.....	7,000 00	7,000 00	5,749 16
M Miscellaneous	7,500 00	7,500 00	4,240 96
N Acquisition of Equipment.....	10,500 00	15,500 00	14,202 20
	<u>\$1,493,980 00</u>	<u>\$1,493,980 00</u>	<u>\$1,485,393 99</u>

The purpose of this vote is to provide for general medical services, including salaries to medical officers and nurses operating departmental hospitals as well as fees for professional services for Indians.

As of March 31, 1944, there were 259 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): J. R. Atkinson, \$3,900; W. S. Barclay, \$1,440; W. Barolet, \$1,500 (Vote 158—\$1,320) (Dec. 8); C. Corrigan, \$3,240; *W. L. Falconer, \$4,080; J. D. Galbraith, \$3,780; A. Hamel, \$3,780; J. P. Harvey, \$3,360 (Vote 158—\$600); P. W. Head, \$4,080; J. Melling, \$2,760 (Vote 158—\$600) (Sept. 14); *P. E. Moore, \$1,620; J. M. Morrow, \$4,080; T. F. Murray, \$1,180 (Vote 158—\$2,040); T. J. Orford, \$3,780 (Vote 158—\$600); J. M. Ridge, \$3,120; J. H. Riopel, \$1,560 (Vote 158—\$2,040); A. B. Simes, \$4,020; W. A. M. Truesdell, \$2,100 (Vote 158—\$2,040); R. F. Yule, \$3,120.

* Received additional compensation—see following list.

As of March 31, 1944, P. E. Moore was being paid a war duties supplement at an annual rate of \$300 and W. L. Falconer was receiving a special allowance of \$600, authorized by P.C. 39/2292, March 23, 1943, while residing in Ottawa.

B Cash allowances as provided in the classifications of some of these positions represent compensation in lieu of house, fuel and light and are included in salaries shown above. A number of employees receive, in addition to salaries, allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

D Clothing and blankets cost \$2,140.66; fuel, \$20,379.36; medical supplies, \$61,067.68; provisions, \$81,735.05; sundry, \$4,645.57.

Suppliers receiving \$5,000 or more: Canada Packers Ltd., \$8,065.89; Dominion Government, Department of Pensions and National Health, \$39,701.10; Fraser Valley Milk Producers Association, \$11,964.93; Hudson's Bay Co., \$6,748.79; Robertson Bros. Ltd., \$6,704.95; Western Chemical Industries, Ltd., \$6,682.48.

E Transportation of Indians to and from hospitals amounted to \$39,065.45, of which \$9,309.26 was for air travel. Travelling expenses of doctors and nurses amounted to \$15,886.11, including air travel of \$1,691.94. These amounts include \$8,256.14 detailed below. The Canadian National Railways received \$8,804.90, and the Canadian Pacific Air Lines, Ltd., \$8,674, from this allotment.

Travelling expenses in excess of \$300 were paid to: W. S. Barclay, \$429.50; C. I. Fisk, \$784.48; A. M. Hamel, \$570.57; A. Hannas, \$342.61; F. Harel, \$814.89; C. Hayward, \$745.09; P. E. Moore, \$1,044.96; T. J. Orford, \$329.26 (Vote 158—\$738.40); J. M. Ridge, \$825.76; B. E. Scheidt, \$545.54; A. B. Simes, \$383.40; W. R. Stone, \$440.49; C. T. Vinthers, \$466.41; R. F. Yule, \$533.18.

H The following doctors received fees in excess of \$1,000: W. Arnold, Haileybury, Ont., \$1,181.46; L. A. Aubin, Hearst, Ont., \$1,067.35; L. C. Bartlett, Favourable Lake, Ont., \$1,229.50; H. A. Boyce, Deseronto, Ont., \$2,097.18; W. A. Broddy, Southampton, Ont., \$1,200; J. P. Cade, Prince Rupert, B.C., \$1,301; A. H. Campbell, Broadview, Sask., \$2,208.92; J. H. Conroy, Edmonton, Alta., \$2,331; G. L. and A. B. Cooke, Lloydminster, Sask., \$1,621.46; P. O. Coulombe, Sturgeon Falls, Ont., \$1,621.50; L. J. Crozier, Chapeau, Ont., \$2,078.50; J. P. Deesse, St. Paul, Alta., \$1,070; Dingwall and Morrison, Dryden, Ont., \$1,190; C. Dumont, Campbellton, N.B., \$1,400; J. D. Duncan, Leask, Sask., \$2,028; H. E. Eckardt, Shannonville, Ont., \$1,415; S. P. Findlay, Fraser Lake, B.C., \$1,283.75; W. H. G. Gibbs, Selkirk, Man., \$1,803.35; J. C. Gillie, Fort William, Ont., \$1,732.50; S. Goffman, Punnichy, Sask., \$2,447; L. M. Greene, Smithers, B.C., \$1,150; F. C. Hamill, Blind River, Ont., \$1,709.60; H. B. Havel, Stewiacke, N.S., \$1,116.64; Hilton, Helem and Marteinsson, Port Alberni, B.C., \$1,641.50; T. C. Holmes, Burns Lake, B.C., \$1,651; G. W. Houston, White River, Ont., \$1,336; J. W. Kettlewell, Portage la Prairie, Man., \$1,240.46; J. A. Key, Cardston, Alta., \$2,434; J. A. Langlois, Notre Dame du Nord, Que., \$1,365; J. F. L'Euey, Maniwaki, Que., \$1,280; M. H. MacKinnon, Woodstock, N.B., \$1,200.50; J. P. McCullough, Sudbury, Ont., \$1,384; R. B. McQuay, Mindenoya, Ont., \$1,588; H. E. Moore, Lakefield, Ont., \$1,045; J. S. Munro, North Sydney, N.S., \$1,650.50; J. Page, St. Benoit, Que., \$1,230; W. V. V. Pardy, Mount Brydges, Ont., \$2,161; J. Pare, Duck Lake, Sask., \$1,009; F. J. Porth, Libau, Man., \$4,068.59; W. C. Powell, Hagersville, Ont., \$1,062.20; C. E. Rowland, Wallaceburg, Ont., \$1,038.01; A. Sabourin, Bonneyville, Alta., \$1,172.50; I. G. Smillie, Kamloops, B.C., \$2,000; G. H. Stobie, Belleville, Ont., \$1,321; J. A. Tallon, Cornwall, Ont., \$2,720.48; N. G. Trimble and M. K. Brandt, The Pas, Man., \$2,508; F. Walkin, Ashern, Man., \$1,418.91; J. B. T. Wood, High Prairie, Alta., \$1,699.75.

The following hospitals were paid amounts in excess of \$5,000: Bella Coola General, B.C., \$5,986; Bulkley Valley District, Smithers, B.C., \$6,103.25; Central Alberta Sanatorium, Calgary, Alta., \$7,242.32; Fort William Sanatorium, Ont., \$20,092.64; Hotel Dieu, Cornwall, Ont., \$6,259.50; Lady Minto, Chapeau, Ont., \$5,156.50; Lady Minto, Cochrane, Ont., \$5,694.50; R. W. Large Memorial, Bella Bella, B.C., \$11,519.55; Manitoba Sanatorium Board: Duncovon Indian, St. Peters, Man., \$30,951.50; Manitoba Sanatorium, Ninette, Man., \$4,295.50; Missionary Society of the Church of England in Canada, Toronto, Ont., \$14,609.50; Missionary Society of the Church of England in Canada, Winnipeg, Man., \$4,313.70; Montreal General, \$6,250.84; Mooseone Private, Ont., \$9,960; Mountain Sanatorium, Hamilton, Ont., \$10,038; Muskoka Sanitarium, Gravenhurst, Ont., \$7,051.90; Nova Scotia Sanatorium, Kentville, N.S., \$9,240.04; Port Simpson General, B.C., \$23,644.50; Provincial Mental Hospitals: British Columbia, \$13,851; Manitoba, \$8,453.80; Ontario, \$17,658.57; Saskatchewan, \$8,160; Queen Alexandra Sanatorium, London, Ont., \$14,114.06; Queen Alexandra Sanatorium for Crippled Children, Cobble Hill, B.C., \$7,072.50; Roman Catholic Episcopal Corporation of MacKenzie, Edmonton, Alta., \$29,473.25; Sacred Heart, Caughnawaga, Que., \$22,880; Saint Anthony's, The Pas, Man., \$10,716.50; St. Boniface, Man., \$5,311.35; St. John Tuberculosis, East Saint John, N.B., \$6,620.67; St. Joseph,

LaTouche, Que., \$7,850.26; St. Joseph's General, Port Arthur, Ont., \$5,750.53; St. Laurent Sanatorium, Hull, Que., \$5,287.50; St. Martha's, Antigonish, N.S., \$7,012.73; St. Mary's on the Lake Sanatorium, Haileybury, Ont., \$10,299.65; St. Michel Sanatorium, Roberval, Que., \$11,978; St. Paul's, Vancouver, B.C., \$13,670.53; St. Theresa, St. Paul, Alta., \$5,263.05; Saskatchewan Anti-Tuberculosis League, \$61,750.40; Sioux Lookout General, Ont., \$5,751.25; Toronto Hospital for Treatment of Tuberculosis, Weston, Ont., \$25,055.17; White Horse General, Y.T., \$5,142.50; Wrinch Memorial, Hazelton, B.C., \$14,401.70.

L Of the total expenditures, \$1,567.06 was spent on repairs at Fort William Reserve Hospital and the balance at sundry other Government hospitals.

N Hospital equipment amounting to \$4,170.19 was purchased for Coqualeetza and \$2,722.27 for Norway House. The remaining expenditure was for equipment for various other Government hospitals.

Vote 161 Medical—Grants to Hospitals.....	5,400 00
Expenditures.....\$	4,770 00

Grants of \$1,080 each to the following hospitals in the Northwest Territories were approved by the Governor in Council: Church of England—Aklavik; Roman Catholic Church—Aklavik, Fort Norman, Fort Simpson and Fort Smith.

These grants were paid except in respect of the Fort Norman hospital (\$450 only), which has been operated by the Department since September, 1943.

Vote 162 Welfare and Training—Welfare of Indians

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	22,230 00	21,980 00	19,912 29
B Cost of Living Bonus and Other Pay-list Items.....	856 00	1,106 00	1,100 47
C Supplies and Materials.....	648,825 00	592,075 00	443,845 85
D Travelling Expenses.....	4,050 00	4,800 00	4,441 91
E Freight, Express, Cartage, etc.....	23,510 00	23,510 00	20,011 96
F Professional and Special Services.....	200 00	200 00	112 50
G Rents.....	2,650 00	2,650 00	1,428 55
H Equipment Maintenance.....	18,790 00	18,790 00	7,172 62
I Repairs to Buildings.....	20,625 00	20,625 00	15,224 87
J Miscellaneous.....	23,325 00	42,825 00	42,556 48
K Acquisition of Equipment.....	23,615 00	35,615 00	34,472 02
L Construction of Buildings and Works.....	38,610 00	63,110 00	61,811 26
	\$ 827,286 00	\$ 827,286 00	\$ 652,090 78

As of March 31, 1944, there were 7 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: R. A. Hoey, \$5,220; K. A. M. Moodie, \$2,400; J. E. Morris, \$2,760.

C The expenditure is classified as follows: clothing, general, \$39,624.53; triennial clothing issued to chiefs and headmen in accordance with Treaties, \$2,508.94; forage, \$3,057.27; fuel, \$17,749.02; hunting and fishing supplies, \$30,425.35; provisions, \$335,840.69; seed and fertilizer, \$12,957.04; sundry, \$1,683.01.

Suppliers receiving \$5,000 or more: J. H. Ashdown Hardware Co., Ltd., \$10,617.37; Burns and Co. Ltd., \$8,951.45; Canada Packers Ltd., \$8,953.78; Dominion Government: Department of Justice, Kingston Penitentiary, \$9,156.60; Department of National Defence, \$12,613.04; Drummondville Cotton Co., Ltd., \$7,869.98; Hudson's Bay Co., \$104,032.57; Steel, Briggs Seed Co., Ltd., \$5,346.63; Swift Canadian Co., Ltd., \$10,845.66; Western Canada Flour Mills Co., Ltd., \$8,584.32.

D Travelling expenses in excess of \$300 were paid to: K. A. M. Moodie, \$696.18; J. E. Morris, \$377.93; C. N. C. Roberts, \$633.92 (Vote 158—\$474.85); Indians, etc., \$2,135.91. Items for air travel amounted to \$375.07.

J The Province of Ontario received \$3,823 in payment for land in Studholme Township (P.C. 822 of February 11, 1944). Other expenses were: burials, \$15,302.61; care of indigents, \$21,373.97; sundries, \$2,051.90.

K The expenditure is classified as follows: camp equipment, \$5,040.97; farm equipment, \$2,331.38; floating equipment, \$1,250.17; light, heat, and power equipment, \$771.37; live stock, \$20,322.38; transportation equipment, \$865; sundry, \$3,890.75.

L The following amounts were spent on lumbering, milling and construction of new homes in connection with the amalgamation of agencies: Eskasoni, \$22,560.88; Shubenacadie, \$18,738.47; Prince Edward Island, \$1,847.24. The remaining expenditure was incurred for general construction purposes at other agencies.

Vote 163 Welfare and Training—Indian Education

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	319,566 00	287,066 00	278,242 51
B Cost of Living Bonus and Other Pay-list Items.....	52,000 00	52,000 00	43,232 20
C Supplies and Materials.....	75,000 00	82,000 00	81,080 07
D Travelling Expenses.....	10,500 00	9,500 00	8,635 60
E Freight, Express, Cartage, etc.....	3,500 00	2,500 00	1,743 01
F Telegrams, Telephones, Postage, etc.....	150 00	150 00	124 53
G Professional and Special Services.....	4,200 00	6,700 00	6,693 54
H Meter Rates.....	1,500 00	1,500 00	1,034 22
I Rents.....	5,000 00	5,000 00	3,742 11
J Assistance to Ex-pupils.....	23,000 00	17,000 00	15,310 66
K Equipment Maintenance.....	5,000 00	7,000 00	6,092 93
L Repairs to Buildings.....	45,625 00	54,125 00	54,037 57
M Miscellaneous.....	14,787 00	14,787 00	13,369 12
N Acquisition of Equipment.....	25,800 00	39,800 00	31,875 26
O Construction of Buildings and Works.....	55,000 00	61,500 00	5,591 08
	<u>\$ 640,628 00</u>	<u>\$ 640,628 00</u>	<u>\$ 550,804 41</u>

As of March 31, 1944, there were 294 salaried employees, chiefly school teachers, paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: A. J. Doucet, \$2,520; P. N. L. Phelan, \$4,080.

C The expenditure is classified as follows: fuel for day schools, \$32,520.20; provisions, \$11,553.55; stationery and school supplies, \$31,235.04; sundry, \$5,771.28.

Suppliers receiving \$5,000 or more: Dominion Government, Department of Public Printing and Stationery, \$31,208.32; Paulin Chambers Co., Ltd., \$8,701.37.

D This expenditure includes travelling expenses A. J. Doucet, \$927.60; Indian school children, etc., \$7,447.88. Items for air travel amounted to \$212.42.

J Tuition fees, etc., of Indian children attending high schools and colleges were paid from this allotment.

L Of this amount, \$8,563.62 was spent on repairs to the school at Restigouche, Que.

N The equipment acquired is classified as follows: educational, \$21,892.58; recreation, \$768.75; light, heat and power, \$8,095.41; sundry, \$1,118.52.

Vote 164 Welfare and Training—Grants to Residential Schools

	Estimates	Allotments	Expenditures
A Wages—Night Watchman.....	5,685 00	5,685 00	5,369 30
B Per Capita Grants.....	1,347,866 00	1,347,866 00	1,347,797 94
C Equipment Maintenance.....	1,000 00	1,000 00	203 31
D Repairs to Buildings.....	16,150 00	16,150 00	12,136 98
E Acquisition of Equipment.....	4,750 00	4,750 00	3,795 03
	<u>\$1,375,451 00</u>	<u>\$1,375,451 00</u>	<u>\$1,369,302 56</u>

B Per capita grants varying from \$160 to \$260 per annum were paid to the following schools operated by various church organizations:

Nova Scotia: Shubenacadie, \$30,701.22.

Quebec: Fort George, Church of England, \$27.37; Fort George, Roman Catholic, \$3,599.67.

Ontario: Albany, \$8,933.92; Cecilia Jeffrey, \$23,405.84; Chapleau, \$13,354.76; Fort Frances, \$13,720.68; Fort William, \$13,896.99; Kenora, \$13,720.68; McIntosh, \$16,476.65; Mohawk, \$23,775.20; Moose Fort, \$12,775.11; Mount Elgin, \$17,348.64; Shingvauk Home, \$17,148.39; Sioux Lookout, \$20,714.29; Spanish, \$45,223.36.

Manitoba: Birtle, \$17,970.98; Brandon, \$29,267.40; Cross Lake, \$16,045.50; Elkhorn, \$24,060.58; Fort Alexander, \$16,949.10; Norway House, \$20,917.58; Pine Creek, \$19,370.32; Portage la Prairie, \$15,272.38; Sandy Bay, \$15,334.84.

Saskatchewan: Beauval, \$13,742.70; Cowessess, \$14,527.74; Duck Lake, \$29,055.60; File Hills, \$15,606.16; Gordon's, \$17,420.35; Guy, \$20,561.79; Lac la Ronge, \$19,206.07; Muscowequan, \$16,949.06; Onion Lake, Church of England, \$15,294.76; Onion Lake, Roman Catholic, \$19,718.32; Qu'Appelle, \$43,508; Round Lake, \$12,162.01; St. Phillips, \$11,299.32; Thunderchild, \$17,194.94.

Alberta: Blood, \$22,598.74; Blue Quills, \$22,856.64; Crowfoot, \$12,106.52; Edmonton, \$17,099.98; Ermineskin, \$24,744.42; Grouard, \$15,044.91; Holy Angels, \$6,670.22; Jousard, \$19,761.70; Morley, \$16,603.20; Old Sun, \$15,826.98; Sacred Heart, \$8,071; St. Albert, \$18,678.89; St. Cyprian, \$7,609.42; St. Paul, \$22,216.73; Sturgeon Lake, \$14,352.59; Vermilion, \$11,136.42; Wabasca, Church of England, \$5,196.02; Wabasca, Roman Catholic, \$18,365.28; Whitefish Lake, \$5,217.65.

British Columbia: Alberni, \$39,941.58; Alert Bay, \$34,803.72; Cariboo, \$20,421.90; Christie, \$20,588.17; Kamloops, \$49,319.08; Kootenay, \$13,442.82; Kuper Island, \$14,928.28; Lejac, \$26,565.08; Port Simpson, \$5,369.15; St. George's, \$28,833.05; St. Mary's Mission, \$29,055.60; Sechelt, \$13,259.93; Squamish, \$9,961.88.

Northwest Territories: Aklavik, Church of England, \$8,630.99; Aklavik, Roman Catholic, \$5,094.06; Fort Resolution, \$3,013.06; Providence Mission, \$10,298.87.

Yukon: Carcross, \$2,535.64; St. Paul's Hostel, \$1,729.50.

CDE The following church-owned schools received grants approved by the Governor in Council for equipment and repairs: Aklavik, Church of England, \$500; Aklavik, Roman Catholic, \$652; Albany, \$74.73; Christie, \$485.95; Ermineskin, \$1,025.07; Fort Resolution, \$778.78; Fort William, \$49.90; Grouard, \$300; Holy Angels, \$1,407.50; Jousard, \$854.79; Moose Fort, \$483.43; Port Simpson, \$455.50; Providence Mission, \$162.25; St. Albert, \$244.44; St. Mary's Mission, \$1,350.04; Spanish, \$1,005.54; Sturgeon Lake, \$5,494.21; Wabasca, Church of England, \$379.89; Wabasca, Roman Catholic, \$38; Whitefish Lake, \$393.30.

Vote 165 Welfare and Training—Grants to Agricultural Exhibitions and Indian Fairs,	
as detailed in the Estimates.....	4,900 00
Expenditures.....	\$ 3,875 60

This expenditure was made to promote the interest of Indians in agricultural pursuits and handicraft work.

The following payments were made on authority of the Governor in Council:—Ontario: Oshweken Agricultural Society, Brantford, \$225; Garden River Agricultural Society, Sault Ste. Marie, \$100; Caradoc United Indian Fair, Muncey, \$150; Manitoulin Island Unceded Agricultural Society, \$150; Canadian Lakehead Exhibition, Fort William, \$250; Tyendinaga Agricultural Society, Deseronto, \$100; Manitoba: Manitoba Provincial Exhibition, Brandon, \$250; Rosburn Agricultural Society, Rosburn, \$25; Saskatchewan: Prince Albert Agricultural Society, \$400; Regina Agricultural and Industrial Exhibition Association, Ltd., \$400; Alberta: Calgary Exhibition, \$500; British Columbia: North and South Saanich Agricultural Society, Cowichan, \$50; Windermere and District Fair, Kootenay, \$150; Chilliwack Fair, Chilliwack, \$50; Armstrong Fall Fair, Okanagan, \$250; General: Garden prizes and standing crop competitions distributed by various Indian Inspectorates and agencies across Canada, \$825.60.

Vote 166 Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
A Salaries	6,420 00		
B Supplies and Materials.....	16,000 00		
C Travelling Expenses	3,000 00		
D Professional and Special Services.....	37,500 00		
E Equipment Maintenance	3,000 00		
F Repairs to Buildings.....	20,000 00		
G Miscellaneous	1,500 00		
H Acquisition of Equipment.....	5,000 00		
I Construction of Buildings and Works.....	7,580 00		
J Medical Services		42,358 00	42,355 13
K Agriculture and Stock Raising.....		30,000 00	29,851 59
L Irrigation		17,642 00	16,977 70
M Technical Education		10,000 00	8,975 74
	\$ 100,000 00	\$ 100,000 00	\$ 98,160 16

Treasury Board authorized the change in the Primary Allotments from the form set out in the Estimates Details, as, in the opinion of the Department, circumstances rendered it desirable that the vote should be administered and controlled by the specific services indicated by the Special Committee of Parliament at the time the vote was first provided.

During the Session of 1926-27, a Special Committee of the Senate and House of Commons dealt with matters pertaining to Indians, more particularly the policy adopted in the early days of paying annuities to individual Indians. Upon consideration of the changed conditions throughout the country, the Committee

found that the need and usefulness of such per capita payments to Indians in British Columbia would be negligible, and recommended that, in lieu of payments to them such as are allowed in other provinces, a sum of \$100,000 should be expended annually on technical education, provision of hospitals and medical attendance; in the promotion of agriculture, stockraising and fruit culture; and in the development of irrigation projects. The Committee concluded that the said purposes would seem to be far more applicable to the Indians in their present condition than the payment of any per capita amount.

The recommendation of the Committee was approved by Parliament at the 1926-27 Session.

J As of March 31, 1944, there was one employee being paid from this account. The annual salary rate of this employee was less than \$2,400. A. L. McQuarrie, whose salary was \$4,620, retired December 1. Travelling expenses of H. E. Gerry amounted to \$592.30. Payments totalling \$36,320 were made to various hospitals for care and maintenance of patients. St. Paul's, Vancouver, received \$8,160.75 of this amount.

K The expenditure is classified as follows: farm equipment, maintenance and live stock, \$11,358.10; improvements, clearing land, etc., \$4,532.37; seed and fertilizer, \$13,215.11; sundry, \$746.01.

L Expenditures in the various agencies (including provision of \$2,000 for engineering services of W. C. Warren, whose salary was paid from Vote 146) follow: Kamloops, \$3,361.21; Kootenay, \$5,545.77; Lytton, \$2,888.49; Nicola, \$600.28; generally, \$4,581.95.

M Ten residential schools received a total of \$5,516 for the services of manual training instructors. The remainder was expended in the purchase of equipment and educational supplies.

Vote 484 To provide for payment to Indian Trust Funds of the amount of cash destroyed by fire when the Indian Agency Office at Caughnawaga, Quebec, was completely destroyed by fire on the night of April 9, 1943.	294 55
Expenditures	294 55

IMMIGRATION BRANCH

Vote 167 Administration of the Immigration Act and the Chinese Immigration Act

	Estimates	Allotments	Expenditures
A Salaries	142,640 00	142,640 00	136,587 26
B Cost of Living Bonus and Other Pay-list Items	11,540 00	12,740 00	12,338 25
C Printing, Stationery and Office Equipment	4,000 00	2,800 00	2,730 21
D Travelling Expenses	1,000 00	1,500 00	1,220 86
E Telegrams, Telephones, Postage	2,000 00	1,500 00	960 88
F Sundries	300 00	300 00	55 30
	\$ 161,480 00	\$ 161,480 00	\$ 153,892 76

As of March 31, 1944, there were 88 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): P. T. Baldwin, \$3,240; F. C. Blair, \$7,500 (Jan. 17); E. A. Butler, \$2,400; C. M. B. Chapman, \$3,000; M. J. Cullen, \$4,140; W. F. Gray, \$3,000; A. L. Jolliffe, \$6,900; F. A. Morgan, \$3,000; W. H. Morgan, \$3,000; F. A. Mott, \$2,400; R. N. Munroe, \$4,500; E. A. O'Connor, \$2,400; W. C. Perron, \$2,400; M. J. Scobie, \$3,000; A. J. Smith, \$2,400; E. J. Steljes, \$2,640; E. Usher, \$2,400.

D Includes payment to C. E. S. Smith (whose salary is charged to Vote 168) of \$969.80.

Vote 168 Field and Inspectional Service, Canada

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	929,143 00	929,143 00	841,895 59
B Cost of Living Bonus and Other Pay-list Items.....	101,706 00	101,706 00	96,029 91
C Living Allowances	750 00	750 00	525 90
D Overtime	26,000 00	21,000 00	12,141 30
E Printing, Stationery and Office Equipment.....	12,000 00	12,000 00	5,516 48
F Travelling Expenses (Officers)	40,000 00	45,000 00	42,496 68
G Travelling Expenses (Deports).....	7,500 00	7,500 00	3,999 52
H Uniforms	24,000 00	24,000 00	20,108 73
I Telegrams, Telephones, Postage.....	13,000 00	13,000 00	11,604 51
J Provisions re Detentions.....	500 00	500 00	7,207 28*
K Sundries	16,000 00	16,000 00	11,567 59
	<u>\$1,170 599 00</u>	<u>\$1,170,599 00</u>	<u>\$1,038,678 93</u>

* Credit amount.

As at March 31, 1944, there were 575 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown. Travelling expenses in this and the following list do not include railway fares, as Immigration officials as a general rule travel free.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, O. G.....	\$ 3,000 00	\$ 329 70	Maxwell, C. H.....	2,760 00	
Bambrick, W. J.....	2,400 00		McCrum, H. U.....	3,420 00	
Beatty, W. M.....	3,000 00		McDonell, D. N.....	2,520 00	737 28
Crump, H.	2,400 00		McFarlane, J. D.....	3,000 00	
Demers, H. B.....	2,400 00		McGinnis, L. J.....	3,000 00	
Grant, H. M.....	3,000 00		McNeill, J. R.....	2,760 00	
Greene, C. G.....	3,000 00	497 18	Robertson, W. W.....	2,520 00	484 58
Hebert, N. C.....	3,000 00		Rose, W. B.....	2,520 00	
Henderson, A. M.....	2,400 00		Smith, C. E. S.....	4,140 00	970 90*
Hunt, H. A.....	2,640 00	409 20	Taylor, F. W.....	3,720 00	
Lalonde, J. A. D.....	2,400 00		Todd, G. F.....	2,520 00	
Langlais, J. M.....	3,000 00		Wilson, H. W.....	3,600 00	
Malcolm, J. L.....	3,000 00	337 26			

* Of the travelling expenses paid to C. E. S. Smith, \$969.80 is charged to Vote 167.

D Overtime was paid to Immigration officers in accordance with Sec. 86 of the Civil Service Regulations approved under Sec. 16 of the Civil Service Act. Officers entitled to overtime are those in receipt of an annual salary of less than \$2,100.

F The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: A. E. Bales, \$742.18; A. D. Beattie, \$732.10; J. D. Beech, \$722.75; W. E. Bernhardt, \$1,276.19; J. A. Boulais, \$1,234.32; J. W. Casey, \$361.30; R. J. Casey, \$485.42; J. G. Charette, \$627.51; G. R. N. Collins, \$847.20; J. J. Conway, \$829.05; R. D. Cyr, \$796.41; J. C. Dawson, \$467.83; R. H. English, \$644.53; L. Flower, \$1,238.40; W. H. Foran, \$876.71; A. J. Grady, \$833.35; A. H. Grevatt, \$1,079.58; R. H. Guerin, \$847.89; F. Harper, \$373.74; A. D. Harvey, \$773.80; T. Howell, \$827.30; G. W. Humphries, \$701.10; A. Jankiewicz, \$840.71; C. G. Kilbreath, \$394.80; J. A. Lemieux, \$846.24; L. Leullier, \$843.50; H. E. MacDonald, \$356.42; H. B. MacNaughton, \$565.57; F. McFarlane, \$492.51; W. A. McFaul, \$371.50; J. D. McIlhargey, \$348.10; P. A. McKenzie, \$350; R. L. Monk, \$826.50; D. M. Morrison, \$952.22; C. Perry, \$491.86; A. E. Pilkie, \$725.45; J. R. Pond, \$784.29; E. Roberts, \$374.14; H. O. Saylor, \$1,124.46; L. J. Scully, \$574.03; H. Souaillard, \$848.27; F. O. Troy, \$419.43; W. F. Upton, \$792.12; H. N. Wheeler, \$835.70.

H Expenditure for uniforms is in accordance with Section 75 of the Immigration Act which directs that uniforms shall be supplied officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.

J To this allotment is charged the cost of catering service and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc., credited to this allotment are shown in brackets): Halifax, \$14,661.56 (\$19,158.09); Montreal, \$3,844.63 (\$4,047.23); Winnipeg, \$25.62 (\$22.60); Vancouver, \$2,921.01 (\$5,425.55); Victoria, \$35.57 (\$56); sundry ports, \$14.05. While expenditures totalled \$21,502.19, receipts amounted to \$28,709.77, resulting in a credit balance of \$7,207.28. The salaries of cooks, waitresses, etc., are charged to allotment A.

Vote 169 Field and Inspectional Service, Abroad

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	50,240 00	50,240 00	46,445 85
B War Bonus as authorized for employees in Great Britain.....	1,964 00	2,964 00	2,626 32
C Living Allowances	4,400 00	4,400 00	3,032 25
D Printing, Stationery and Office Equipment.....	1,100 00	1,100 00	1,023 32
E Travelling Expenses	3,000 00	3,000 00	2,844 02
F Rents, Taxes, Rates, Heat, etc.....	12,000 00	11,000 00	7,478 87
G Telegrams, Telephones and Postage.....	2,300 00	2,300 00	1,194 42
H Sundries	5,000 00	5,000 00	3,376 86
	<u>\$ 80,004 00</u>	<u>\$ 80,004 00</u>	<u>\$ 68,021 91</u>

The expenditures were charged as follows: Antwerp, \$4,213.17; Gdynia, \$240; Lisbon, \$4,996.29; Paris, \$660; Glasgow, \$97.56; London, \$52,507.57; Hong Kong, \$5,307.32.

As at March 31, 1944, there were 32 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets); W. H. Carey, \$2,400; *G. G. Congdon, \$5,400; O. Cormier, \$3,120; *F. B. Cotsworth, \$3,120; *H. R. F. Dalby, \$3,720; E. S. Doughty, \$4,700; E. K. Hales, \$2,700; *J. A. Mitchell, \$3,120; A. N. O'Kelly, \$4,620 (Sept. 25).

* Received additional compensation—see following list.

C The following employees whose salaries are detailed above were receiving living allowances less a 10 per cent deduction effective October 1, 1940, and less exchange adjustments: G. G. Congdon, \$1,732.74; F. B. Cotsworth, \$433.17; H. R. F. Dalby, \$433.17; J. A. Mitchell, \$433.17.

E Includes payment to O. Cormier, Immigration Attaché, at Lisbon, Portugal, of \$2,812.95.

F Included are the following payments: London, office space, heating and water rates paid to Sackville Investments Ltd., \$5,797.04, taxes, \$1,198.17, electricity, \$235.93; Glasgow, taxes, \$97.56; Lisbon, office space, \$150.17.

H Included are amounts, covering replacement of household goods and personal effects lost or abandoned due to the war, paid under authority of P.C. 6/1450, February 24, 1942: O. Cormier, \$420; E. S. Doughty, \$580; J. O. Matthews, \$360; G. M. Mitchell, \$240; J. A. Mitchell, \$420; A. O. Petersen, \$240; M. S. H. Thomas, \$240.

Refunds of Previous Years' Revenue—Consolidated Revenue and Audit Act, 1931, c. 27,

sec. 22 (2)\$ 1,750 00

The above refund, authorized by P.C. 49/748, February 8, 1944, represents the balance of amount due the Province of British Columbia on account of head taxes collected under the Chinese Immigration Act during the fiscal year 1923-1924 and credited to Revenue.

GENERAL

Transfer from Vote 67, Unforeseen Expenses (Department of Finance).....\$ 7 00

Refund of passport and visa fees, lost while in transit by mail, authorized by T.257416 B. of February 12, 1944.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman and children, Appropriation Act No. 6, c. 50, 1936.....\$ 618 50

Vote 170 Mrs. Alice Morson Smith..... 600 00
Expenditures.....\$ 600 00

Vote 171 Mrs. Elizabeth Swinford.....	600 00
Expenditures.....\$	44 64

Mrs. Swinford died on February 25, 1943. Her pension was paid to January 31 in 1942-43 and the amount of \$44.64 represents the balance paid to the estate.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 3,640 00
--	--------------------

SPECIAL

LANDS, PARKS AND FORESTS BRANCH

Vote 172 National Parks Bureau—Forest Conservation.....	40,000 00
Expenditures.....\$	22,609 33

The expenditures by units were as follows:

Banff Park	5,442 68
Georgian Bay Islands Park.....	29 49
Jasper Park	5,578 34
Kootenay Park	58 49
Point Pelee Park	668 25
Prince Albert Park	2,623 15
Riding Mountain Park	33 56
Waterton Lakes Park	712 04
Yoho Park	4,693 86
Fire Hazard Research	2,769 47
	\$ 22,609 33

This vote was not subdivided in the Estimates; one allotment for the amount of the vote was authorized by Treasury Board. It provides for the costs of control and suppression of forest fires in the National Parks and for carrying on activities based on recognized principles of forest conservation.

The expenditures are classified as follows: wages, \$12,988; cost of living bonus, \$1,934.97; travelling expenses, \$2,219.18; supplies and materials, \$4,588.79; equipment, \$433.70; sundries, \$444.69.

Travelling expenses in excess of \$300 were paid to: H. L. Holman, \$772.04.

INDIAN AFFAIRS BRANCH

Vote 173 Fur Conservation, and development of native crafts, and to authorize subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	75,000 00
Expenditures.....\$	74,022 14

The expenditures were distributed as follows:

A Head Office	2,653 74
B Quebec	12,883 40
C Ontario	10,908 87
D Manitoba	15,329 95
E Saskatchewan	30,371 68
F Alberta	1,638 50
G British Columbia	236 00
	\$ 74,022 14

This vote is to provide for the costs of: selecting areas where fur production possibilities are promising; more adequate protection of fur bearing animals in such areas; restoring fur production by planned control of water levels in these and other selected areas; and the setting aside and development of fur preserves and sanctuaries.

The amount expended on salaries and wages including cost of living bonus was \$28,898.87. As of March 31, 1944, there were 7 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: H. R. Conn, \$3,600; W. J. Craik, \$2,400; W. K. Gordon, \$3,000; J. L. Grew, \$3,600.

Travelling expenses totalled \$7,418.31 of which the following employees received amounts in excess of \$300: D. J. Allan, \$372.29; H. R. Conn, \$2,481.87; A. J. Goodman, \$301.35; W. K. Gordon, \$964.78; J. L. Grew, \$1,906.27.

Suppliers receiving \$5,000 or more: Hudson's Bay Company, \$9,583.30.

D An amount of \$10,718.30 was paid the Province of Manitoba for expenditure incurred in connection with the Fisher River Fur Project.

E An amount of \$21,231.18 was expended on the Red Earth-Shoal Lake Muskrat Project in the Province of Saskatchewan for the construction of roads, dams, dykes and other improvements for the purpose of establishing and maintaining necessary water levels.

WAR

War Allotments and Expenditures

Sec Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
MINES AND GEOLOGY BRANCH				
CURRENT				
J-40 For administration of projects financed from the War Appropriation.....	5,500 00	5,146 15		7,511 20
J-41*To provide funds for development work in connection with tar sands located in the Province of Alberta..	150,000 00	132,208 46	2,944 49	130,498 12
J-41*Geological Surveys—Surveys and investigations in connection with the supply of strategic minerals and petroleum.....	35,000 00	31,824 76		58,121 20
J-41 Investigations of petroliferous deposits and potential petroliferous areas in Canada.....	168,900 00	154,347 59	10,975 34	222,321 66
J-42*Special exploration and development work, in connection with the supply of strategic minerals.....	176,000 00	117,787 17	101,783 02	327,585 19
J-42 Bureau of Mines—Construction of a new Metallurgical Laboratory.....	189,822 82	188,251 10		228,428 28
J-43*War Activities of the Explosives Division of the Bureau of Mines.....	30,130 00	24,852 47		63,870 03
J-43*Construction of transportation facilities, into strategic mineral, including oil, properties.....	142,072 68	128,300 91		169,301 14
J-43 Bureau of Mines—Metallic Minerals Division—Services to War Departments.....	252,000 00	235,783 79	62 26	413,340 99
J-44*Assistance to Provincial Governments—Maintenance of Winter Transportation Facilities into strategic mineral, including oil, properties...	8,661 84	7,744 57		7,744 57
J-41 Remodelling and Expansion of Plant of Alusand Oils, Ltd. (near McMurray, Alta.).....	850,000 00	766,712 84		766,712 84
J-41 Bureau of Mines—To provide investigational facilities for research on the use of magnesium and other light metals.....	10,000 00			

NON-CURRENT

Assistance to the Province of British Columbia in the construction of a road to the mercury mine of the Consolidated Mining and Smelting Co. of Canada, Limited, Pinchi Lake, B.C.

7,799 84

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
MINES AND GEOLOGY BRANCH— <i>Concluded</i>				
NON-CURRENT— <i>Concluded</i>				
Evaluation of imported and Canadian crude oils as sources of toluene.....				3,752 67
Grant in aid of the Province of Ontario in the construction of an all-weather road from Ramsay to the property of the Jerome Gold Mines Limited.....				13,000 00
Grant in aid of the Province of Ontario in the construction of road from Missanabie to the property of the Renabie Mines Limited.....				11,000 00
Grant in aid of the Province of Ontario in the construction of road from Savant Lake Station to St. Anthony Gold Mines Limited.....				1,273 20
LANDS, PARKS AND FORESTS BRANCH				
CURRENT				
J-44 Bureau of Northwest Territories and Yukon Affairs— Expenses of Liaison Officers in con- nection with the Alaska Highway and Canol projects.....	7,500 00	5,715 53		10,959 45
J-44 Payment to Corser Duncan Trans- portation Company, Limited, for use of the company's portage road from Fitzgerald, Alberta, to Fort Smith, Northwest Territories.....	7,000 00	7,000 00		7,000 00
J-44 Dominion Forest Service— Internment and Prisoners of War Operations.....	41,360 00	36,714 04		111,154 19
J-45 Forest Products Laboratories.....	37,180 00	29,691 57	86 73	80,131 82
J-45 Alternative Service Work Camps...	104,900 00	88,672 27	11 50	140,330 85
J-45 Alternative Service Work Camps for the protection and conserva- tion of the forests of British Columbia.....	287,600 00	248,646 78		725,477 84
J-45 National Parks Bureau— Alternative Service Work Camps...	170,000 00	161,797 69	2 04	554,248 61
NON-CURRENT				
Bureau of Northwest Territories and Yukon Affairs—Grant to Yukon Council for construction of a road and bridge in the Haggart Creek- Dublin Gulch area of Mayo Dis- trict, Y.T.....				18,653 70
Government of Northwest Territor- ies—Greenland Expedition.....				26,501 64
SURVEYS AND ENGINEERING BRANCH				
CURRENT				
J-46 Geodetic Service— *Triangulation in the Yukon Terri- tory.....	2,000 00	1,912 42		6,188 51
J-46 Triangulation in Newfoundland....	2,000 00	1,765 64		1,765 64
J-46 Engineering and Construction Ser- vice— Alternative Service Work Camps...	14,300 00	10,245 45	138 50	147,558 54
J-46 Prince Rupert—Terrace—Cedar- vale Highway.....	5,750,000 00	5,749,989 72	106,070 84	8,619,159 66
J-47 Employment of Persons of the Japanese Race and/or Japanese Nationals.....	1,024,100 00	894,096 58	69 13	2,651,035 41

See Page		Alloiments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
	SURVEYS AND ENGINEERING BRANCH—Concluded				
	CURRENT—Concluded				
J-48	Expenses of Engineers in connection with collection of information relative to the Alaska Highway..	1,000 00	295 51	.....	295 51
J-48	Post-War Construction Program—Planning.....	17,800 00	211 00	.....	211 00
J-48	Legal Surveys and Map Service—Sundry Services.....	21,645 00	19,757 98	.....	19,757 98
J-48	Post-War Construction Program—Planning.....	6,160 00	943 55	.....	943 55
J-48	Hydrographic Service—Payment of War Bonus to crews of Hydrographic Service Vessels operating in War Zones within dangerous waters.....	3,600 00	2,812 60	.....	2,812 60
J-48	Post-War Construction Program—Planning.....	9,000 00	334 87	.....	334 87
	IMMIGRATION BRANCH				
	CURRENT				
J-49	General Expenditures in the British Isles and Canada arising from the War.....	16,850 00	15,007 58	25 03	69,336 76
J-49	Detention of Alien Seamen who refuse to perform their regular duties....	4,950 00	3,021 43	.....	42,356 19
J-49	Expenditures in connection with looking after Canadian interests abroad apart from Enemy and Enemy-controlled territories.....	10,000 00	7,053 68	2,606 79	27,994 35
J-49*	Grant to National Advisory Committee for Children from Overseas..	12,802 51	.....	.....	128,800 00
J-49	Expenditures in connection with looking after Canadian interests in Enemy and Enemy-controlled territories.....	350,000 00	244,823 27	29,855 56	403,965 19
J-50	Expenses in connection with British Evacuee Children.....	4,550 00	3,717 89	.....	43,231 93
J-50	Repatriation of wives and dependents of members of Canadian Forces Overseas.....	75,000 00	39,245 35	.....	61,896 35
J-50	Evacuation of Canadian citizens from the Far East.....	74,456 52	15,695 87	8,916 04	16,503 85
J-50	Return to France of French Fishermen S.S. <i>Angelus</i>	543 48	543 48	.....	6,108 05
J-50	Payment to the Province of Quebec to reimburse the Province for expenditures incurred on account of British Women and Children Evacuees....	17,093 63	17,093 63	.....	17,093 63
J-51*	Payment to the Council for Overseas Children, Montreal.....	5,103 86	5,103 86	.....	5,103 86
		<u>\$10,096,582 34</u>	<u>\$ 9,404,869 05</u>	<u>\$ 263,547 27</u>	<u>\$16,379,172 46</u>

*Complete title is shown in following details.

Allotment: Mines and Geology Branch—For administration of projects financed from the War Appropriation	5,500 00
Expenditures.....\$	5,146 15

This expenditure is classified as follows: salaries, \$3,934.66; cost of living bonus, \$593.08; printing and stationery, \$118.33; sundries, \$500.08.

As of March 31, 1944, there were 4 employees paid from this account.

Sundries comprise: telegrams, \$249.41; telephone services, \$198.78; travelling expenses, \$3.60; contribution to Unemployment Insurance, \$48.29.

Allotment: Mines and Geology Branch—To provide funds for development work to be undertaken by Consolidated Mining and Smelting Company of Canada, Limited, in connection with tar sands located in the Province of Alberta—P.C. 6252 of July 20th, 1942.....		150,000 00
Expenditures.....	\$	132,208 46

This expenditure comprises: professional and other services, \$132,019.32; travelling expenses, \$171.66; freight, \$17.48.

Payment of \$132,019.32 was made to the Consolidated Mining and Smelting Company of Canada for work performed in connection with tar sands in 1942-43 and 1943-44, as per agreement. As accounts in support of services rendered in 1942-43 were not received in time for reimbursement in that year, settlement was made in the present year.

Allotment: Mines and Geology Branch, Geological Surveys—To provide for surveys and investigations in connection with the supply of strategic minerals and petroleum, as may be approved by the Minister of Mines and Resources on the recommendation of the Metals Controller or the Oil Controller and the Director of the Mines and Geology Branch—P.C. 44/7359 of August 19, 1942		35,000 00
Expenditures.....	\$	31,824 76

This expenditure is classified as follows: field surveys and travel, \$31,798.27; equipment, supplies and sundries, \$26.49.

As of March 31, 1944, there was 1 full-time salaried employee being paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): R. A. C. Brown, \$2,520; C. H. Crickmay, \$3,000 (Oct. 26); M. Y. Williams, \$3,720 (Sept. 26).

Field surveys and travel comprise: salaries of 3 wartime technologists, \$4,153.73; salaries of 19 student assistants, \$7,206.50; wages of 20 cooks and labourers, \$6,273.08; bonus, \$1,938; preparation of maps, graphs, etc., of geological investigations, \$666.72; travelling expenses of field parties, \$3,728.28; supplies and equipment, \$4,058.21; gasoline and oil, \$971.88; hire and care of horses, \$932.88; freight and express, \$1,568.24; miscellaneous, \$300.75.

Allotment: Mines and Geology Branch—Investigations of petroliferous deposits and of potential petroliferous areas in Canada—P.C. 5706 of July 3, 1942 and P.C. 4138 of May 18, 1942.....		168,900 00
Expenditures.....	\$	154,347 59

This expenditure is classified as follows: salaries, \$10,741.30; cost of living bonus, \$1,096.20; field surveys and travel, \$9,931.62; payments under contracts, \$128,594.76; equipment, supplies and sundries, \$3,983.71.

As of March 31, 1944, there were 10 salaried employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over on that date: H. A. Graves, \$3,000.

Field surveys and travel include: wages, \$2,504.70; bonus, \$442.33; travelling expenses, \$3,954.98; provisions, \$1,288.93; maintenance of motor trucks, \$333.23; equipment and supplies, \$305.56; hire of horses, \$207; miscellaneous, \$894.89.

Travelling expenses in excess of \$300 were paid to: S. C. Ellis, \$846.52; H. A. Graves, \$570.15; C. W. Greenland, \$498.91; P. V. Rosewarne, \$1,220.90.

Payments under contracts include: aerial survey of Entrance Area, Alta., conducted by the Canadian Pacific Air Lines, \$38,800; drilling in connection with investigation of tar sands in the McMurray District, Alta., performed by Boyles Bros. Drilling Company Limited, \$38,671.66; for services in connection with a geophysical survey in the Province of Alberta, by the Heiland Exploration Company, \$36,986.44; expenses in connection with the Vermilion District Oil investigation, British American Oil Company Limited, \$1,231.93; purchase of 5 trucks and accessories, \$12,904.73, of which amount the General Motors Products of Canada Limited was paid \$10,352.30.

The balance of expenses of an exploration of oil shale conducted in 1942-43 in New Brunswick amounting to \$869.65 was paid from this account. The province of New Brunswick reimbursed the Dominion 25 per cent of the total expenditure, \$43,901.35, see Special Receipts, Refunds of Previous Years' War Expenditure in revenue section hereof.

Allotment: Mines and Geology Branch—To provide for such special exploration and development work, in connection with the supply of strategic minerals, as may be approved by the Minister of Mines and Resources on the recommendation of the Metals Controller and the Director of the Mines and Geology Branch; provided that, if such work is to be undertaken by other than the Department of Mines and Resources, it shall be under contract or agreement specifically approved by the Governor in Council.....		176,000 00
Expenditures		\$ 117,787 17

This expenditure is classified as follows: salaries, \$19,221.11; field survey and travel, \$8,351.03; purchase of equipment, \$3,594.07; contracts and agreements, \$84,737.16; sundries, \$1,883.80.

As of March 31, 1944, there were 4 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in brackets): A. A. Barton, \$4,200; T. S. C. Fawcett, \$3,600 (Dec. 18); C. W. Greenland, \$3,600; G. Miller, \$3,600; A. E. Pugsley, \$3,600 (Oct. 6); C. E. Rodgers, \$3,900.

Field survey and travel comprise: wages, \$342; bonus, \$33.29; travelling expenses, \$2,729.95; amount paid to Boyles Bros. Drilling Co., Ltd., \$4,985.29; miscellaneous, \$260.50.

Travelling expenses in excess of \$300 were paid to: A. A. Barton, \$576.97; T. S. C. Fawcett, \$715.66; G. Miller, \$426.95; C. E. Rodgers, \$729.67.

Purchase of equipment includes \$2,832.52 paid to Canadian Ingersoll Rand Company Limited.

Contracts and agreements for which the authority of the Governor in Council was obtained in all cases where the work was undertaken by other than the Department of Mines and Resources comprise: aerial survey in Manitoba conducted by the Canadian Pacific Air Lines, \$20,000; grant to the British Columbia War Metals Research Board, for special exploration and development work in connection with the supply of strategic minerals, \$5,000; exploration and development work at the Indian Path Tungsten Mine by the Tungsten Mines Limited, N.S., \$13,502.32; drilling by the Sudbury Diamond Drilling Co., in connection with an investigation of fluorspar at Madoc, Ontario, \$18,151.58. Agreements between the Dominion and various mining companies were negotiated during 1942-43 and 1943-44 under which loans amounting to \$203,371.81 and \$28,083.26, in the respective years, were made to aid the companies in the production of strategic minerals. These loans bear interest at the rate of 3½ per cent per annum and are repayable at varying rates per ton of ore sold. The sum of \$95,742.32 was repaid during the present year, see Special Receipts, Refunds of Previous Years' War Expenditure in the Revenue section hereof.

The following table shows the standing of the loans exclusive of interest:

Name of Company	Amount loaned	Amount repaid	Balance
Chromite Ltd., Montreal, Que.....	82,280 54	61,340 51	20,940 03
R. T. Gilman, Madoc, Ont.....	22,893 55	16,269 20	6,624 35
V. Lunde, Mayo, Yukon Territory.....	3,600 00	506 76	3,093 24
H. C. Miller, Madoc, Ont.....	34,304 80	7,337 86	26,966 94
*Orford Mining Co., Ltd., Sherbrooke, Que.....	28,292 33	1,560 97	26,731 36
Reliance Fluorspar Mining Syndicate Ltd., Madoc, Ont.—			
Loan No. 1.....	22,999 60	19,226 14	3,773 46
Loan No. 2.....	15,000 00	172 47	14,827 53
Loan No. 3.....	9,234 12		9,234 12
Hugo A. Seaholm, Mayo, Yukon Territory.....	3,000 00	575 80	2,424 20
Trent Mining Syndicate Ltd., Trenton, Ont.....	9,850 13	738 35	9,111 78
	\$ 231,455 07	\$ 107,728 06	\$ 123,727 01

*Under P.C. 9775, dated December 24, 1943, it was provided that the agreement between the Dominion Government and Orford Mining Company Limited, Sherbrooke, Quebec, be terminated and that all obligations of the Company be discharged and liquidated.

Allotment: Mines and Geology Branch, Bureau of Mines—Construction of a new Metallurgical Laboratory, P.C. 9/1057 of November 19, 1942.....		189,822 82
Expenditures.....		\$ 188,251 10

A contract of \$206,900 was awarded through the Department of Public Works on December 31, 1942 to A. I. Garryok, Ltd., for the construction of a metallurgical research laboratory, Booth Street, Ottawa. Twelve gross payments totalling \$203,945.58 and a payment of \$12,255.84 for extras have been made to this firm.

A summary of the expenditures to the close of the present year follows:

	1942-43	1943-44	Total
A. I. Garvock Ltd.—			
Progress payments	33,997 50	169,948 08	203,945 58
Extras		12,255 84	12,255 84
Advertising expenses	179 75		179 75
W. E. Noffke—Architect.....	5,999 93	4,810 14	10,810 07
The Ottawa Light, Heat and Power Co., Ltd., extension to power line		1,237 04	1,237 04
	<u>\$ 40,177 18</u>	<u>\$ 188,251 10</u>	<u>\$ 228,428 28</u>

Allotment: Mines and Geology Branch—War Activities of the Explosives Division of the Bureau of Mines, including administration of the regulations governing the possession, use and sale of explosives established under the War Measures Act by Order in Council P.C. 2903 of July 4, 1940.....	30,130 00
Expenditures.....	\$ 24,852 47

Expenditures comprise: salaries, \$19,744.39; cost of living bonus, \$1,788.80; travelling expenses, \$1,897.12; equipment, supplies and sundries, \$1,422.16.

As of March 31, 1944, there were 13 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: R. P. Quinn, \$2,700; N. Randall, \$2,700; D. Sharpe, \$3,600.

Travelling expenses in excess of \$300 were paid to: F. E. Leach, \$379.86; R. P. Quinn, \$362.38; D. Sharpe, \$1,108.69.

Equipment, supplies and sundries comprise: legal services, \$490; payments to the King's Printer, \$586.90; laboratory supplies and equipment, \$201.58; miscellaneous, \$143.68.

Allotment: Mines and Geology Branch—To provide assistance to Provincial Governments in construction of transportation facilities into strategic mineral, including oil, properties, the projects to be approved by Treasury Board from time to time as required.....	142,072 68
Expenditures.....	\$ 128,300 91

Under authority of the Governor in Council, grants to assist the provinces in improvements of roads were paid as follows: British Columbia, \$6,515.08; Ontario, \$75,322.06; Quebec, \$46,463.77.

Allotment: Mines and Geology Branch, Bureau of Mines—Metallic Minerals Division—Services to War Departments.....	252,000 00
Expenditures.....	\$ 235,783 79

This expenditure is classified as follows: salaries, \$99,849.03; overtime, \$5,092.53; bonus, \$8,257.32; travelling expenses, \$6,317.88; equipment and supplies, \$113,590.87; sundries, \$2,676.16.

As of March 31, 1944, there were 63 employees paid from this account of whom 25 were paid on a prevailing rates basis. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): H. G. Battye, \$2,400; W. L. Chase, \$3,300; H. H. Fairfield, \$3,300; S. L. Gertsman, \$3,300; H. V. Kinsey, \$3,300; H. L. Lexier, \$3,300; N. C. MacPhee, \$3,720; I. H. MacPherson, \$2,400; J. W. Meier, \$3,720; H. J. Nichols, \$3,300; G. T. Shaw, \$3,300; K. N. Stewart, \$2,820 (Dec. 1); T. W. Wlodek, \$3,720.

Under authority of P.C. 2/1560 of March 4, 1941, amended by P.C. 45 7841 of October 9, 1941, overtime was paid to the prevailing rate employees.

Travelling expenses in excess of \$300 were paid to: R. L. Cunningham, \$539.38; H. H. Fairfield, \$648.56; G. S. Farnham, \$834.23; S. L. Gertsman, \$363.17; H. L. Lexier, \$582.66; N. C. MacPhee, \$492.66; H. J. Nichols, \$643.31; C. S. Parsons, \$467.72; J. L. Poirier, \$530.

Equipment and supplies comprise: amount paid to the King's Printer, \$377.16; photographic supplies, \$850.54; miscellaneous equipment, \$52,632.55; refrigeration equipment, \$12,143.60; scientific supplies and equipment, \$28,571.86; sundry materials and supplies, \$14,346.63; maintenance of equipment, \$4,368.53.

Suppliers receiving \$5,000 or more: Canadian Fairbanks Morse Co., Ltd., Montreal, \$15,735.78; Krouse Testing Machine Co., Columbus, Ohio, \$5,488.95; Lepel High Frequency Laboratories Inc., New York, \$5,627.70; J. H. Lock and Sons, Ltd., Toronto, \$12,143.60.

Allotment: Mines and Geology Branch—To provide assistance to Provincial Governments in maintenance of Winter Transportation Facilities into strategic mineral, including oil, properties, the projects to be approved by the Treasury Board from time to time as required.....	8,661 84
Expenditures.....	\$ 7,744 57

This expenditure was authorized by the Governor in Council and includes payments for 1942-43 totalling \$5,560.16. The Dominion's share contributed to the provinces is as follows: British Columbia for 1942-43 claims, \$3,434.77, 1943-44, \$1,084.41; Quebec, 1942-43 claims, \$2,125.39 and 1943-44, \$1,100.

Allotment: Mines and Geology Branch—Remodelling and Expansion of Plant of Abasand Oils Limited (near McMurray, Alberta).....	850,000 00
Expenditures.....	\$ 766,712 84

Under authority of P.C. 3058, dated April 15, 1943, the Minister of Mines and Resources on behalf of the Dominion Government signed an agreement with Abasand Oils Limited respecting the remodelling and expansion of its plant near McMurray, Alberta, and the operation thereof as a pilot or test plant for the carrying out of investigations in connection with the production of petroleum products from the tar sands.

This amount was paid to Abasand Oils Limited and the expenditure is classified as follows: salaries, \$90,802.61; wages, \$216,315.89; supplies, \$71,264.16; travel, \$15,142.03; freight, \$41,541.07; equipment, \$292,878.43; sundries, \$38,768.65.

Allotment: Mines and Geology Branch, Bureau of Mines—To provide investigational facilities for research on the use of magnesium and other light metals....	\$ 10,000 00
Expenditures.....	nil

This allotment was authorized for consulting services but no claims were received to the close of the fiscal year.

Allotment: Lands, Parks and Forests Branch, Bureau of Northwest Territories and Yukon Affairs—Expenses of liaison officers in connection with the Alaska Highway and Canol projects—P.C. 29/11348 of December 15, 1942.....	7,500 00
Expenditures.....	\$ 5,715 53

Travelling expenses in excess of \$300 were paid to: F. H. R. Jackson, \$1,301.77; C. K. LeCapelain, \$1,881.95; J. S. Stewart, \$412.16.

Allotment: Lands, Parks and Forests Branch, Bureau of Northwest Territories and Yukon Affairs—Payment to Corser Duncan Transportation Company, Limited, for use of the company's portage road from Fitzgerald, Alberta, to Fort Smith, Northwest Territories.....	7,000 00
Expenditures.....	\$ 7,000 00

Payment was made to the above company on October 8, 1943.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Internment and Prisoners of War Operations.....	41,360 00
Expenditures.....	\$ 36,714 04

This allotment provides for the costs of direction and supervision of work performed by interned aliens and prisoners of war, in the forest experiment stations, arranged in co-operation with the Department of National Defence.

The expenditures by forest experiment stations were as follows: Acadia, \$12,169.13; Petawawa, \$7,366.23; Kananaskis, \$17,178.68; and by objects: salaries and wages, \$18,339.99; cost of living bonus, \$2,364.90; supplies and materials, \$7,614.61; equipment, \$8,171.89; sundries, \$222.65.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Forest Products	
Laboratories	37,180 00
Expenditures.....\$	29,691 57

This allotment provides for the costs of assistance to and co-operation with the Departments of National Defence and Munitions and Supply and war industries by experimental work in the laboratories in Ottawa and Vancouver.

The expenditures by laboratories were: Ottawa, \$22,788.12; Vancouver, \$6,903.45; and by objects: salaries and wages, \$18,658.40; cost of living bonus, \$2,304.87; travelling expenses, \$2,857.11; laboratory supplies and equipment, \$5,270; freight, express, etc., \$230.01; gasoline, oil and auto repairs, \$207.54; sundries, \$163.64.

Travelling expenses in excess of \$300 were paid to: J. F. Harkom, \$303.30; T. A. McElhanney, \$310.28; H. Schwartz, \$689.38.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Alternative Service	
Work Camps	104,900 00
Expenditures.....\$	88,672 27

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. This allotment provides for operation of camps at Petawawa and Kananaskis Forest Experiment Stations in accordance with arrangements with the Department of Labour.

The expenditures by forest experiment stations were as follows: Petawawa, \$45,630.55; Kananaskis, \$43,041.72; and by objects: wages, \$34,728.34; cost of living bonus, \$1,494.06; travelling expenses, \$148.33; supplies and materials, \$34,453.55; equipment, \$16,156.77; freight, express, etc., \$733.08; sundries, \$958.14.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Alternative Service	
Work Camps for the protection and conservation of the forests of British Columbia	287,600 00
Expenditures.....\$	248,646 78

P.C. 2/3514 of April 29, 1943, granted authority to complete an agreement with the Province of British Columbia for the protection and conservation of the forests of that province and for the production of wood fuel for domestic purposes.

Under the agreement, the province provided camps and supervisory personnel. Operating costs were limited to \$2 per man day. The province was reimbursed for two-thirds of these costs and of the remuneration paid to the alternative service workers.

In addition all outstanding commitments of the 1942-43 agreement were paid from this account in accordance with the terms of that agreement as authorized by P.C. 3369 of April 24, 1942, and P.C. 36/4310 of May 26, 1943.

The camps were established under authority of P.C. 10924 of December 1, 1942, as amended, to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service and this allotment provides for costs of the Dominion's share of operation of camps in accordance with arrangements made with the Department of Labour.

The expenditures were as follows: Province of British Columbia, per diem expenses, \$192,169.01; remuneration for alternative service workers, \$53,962.52; travelling expenses, \$2,285.32; sundries, \$229.93.

Travelling expenses in excess of \$300 were paid to: G. Tunstell, \$2,212.16.

Allotment: Lands, Parks and Forests Branch, National Parks Bureau—Alternative Service	
Work Camps	170,000 00
Expenditures.....\$	161,797 69

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. This allotment provides for costs of operation of camps in the National Parks in accordance with arrangements with the Department of Labour.

The expenditures by units were as follows: Head Office, \$3,801.35; Banff Park, \$83,939.29; Glacier Park, \$4,669.74; Jasper Park, \$10,808.21; Kootenay Park, \$33,708.78; Prince Albert Park, \$1,751.45; Riding Mountain Park, \$20,115.85; and by objects: salaries and wages, \$80,347.20; cost of living bonus, \$4,091.52; travelling expenses, \$815.10; equipment, supplies and materials, \$73,118.77; freight, express, etc., \$819.57; sundries, \$2,605.53.

As of March 31, 1944, there was 1 employee paid from this account: J. G. Rattray, \$3,600.

Allotment: Surveys and Engineering Branch, Geodetic Service—Triangulation in the Yukon Territory (Extension of Primary Triangulation from White Pass on the Yukon Boundary through the Yukon Territory to Alaska)—P.C. 33/1280 of February 17, 1943.....	
	2,000 00
Expenditures.....	\$ 1,912 42

Expenditures are classified as follows: salary, \$1,375.15, paid to J. V. Thompson, to date of separation October 22, at an annual rate of \$2,940, exclusive of cost of living bonus; travelling expenses, \$446.18, also paid to J. V. Thompson; and miscellaneous, \$91.09.

Allotment: Surveys and Engineering Branch, Geodetic Service—Triangulation in Newfoundland	
	2,000 00
Expenditures.....	\$ 1,765 64

This allotment, under authority of P.C. 42/4120 of May 19, 1943, provides for cost of salaries and travelling expenses of technical personnel engaged on triangulation along the Northwest Coast of Newfoundland and on both sides of the Strait of Belle Isle.

Expenditures are classified as follows: salaries, \$1,707.30; cost of living bonus, \$58.34.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—Alternative Service Work Camps.....	
	14,300 00
Expenditures.....	\$ 10,245 45

This allotment, under authority of P.C. 4019 of June 6, 1941, provides for expenditures in connection with the detention of a group eligible for military service and known as conscientious objectors. By provinces, the expenditures were: Ontario, \$10,001.25; Saskatchewan, \$244.20.

Expenditures for Ontario were classified as follows: salaries and wages, \$5,738.73, of which \$4,257.25 was paid to the detained men; provisions, \$2,733.06; sundries, \$1,529.46.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—Prince Rupert-Terrace-Cedarvale Highway.....	
	5,750,000 00
Expenditures.....	\$5,749,989 72

A classification of expenditures follows:

A Salaries and Wages.....	104,136 89
B Cost of Living Bonus and Other Pay-list Items.....	12,300 86
C Supplies and Materials.....	11,549 32
D Travelling Expenses.....	12,210 19
E Construction of Roads.....	5,592,750 65
F Miscellaneous	17,041 81
	\$5,749,989 72

This allotment, under authority of P.C. 18 2057 of March 16, 1942, provides for expenditures in connection with the completion of the road running through Cedarvale and Terrace, B.C., to Prince Rupert, which will connect the Prince Rupert area with the British Columbia road system.

As of March 31, 1944, there were 51 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at

date of separation (shown in brackets): G. D. Archibald, \$6,000; L. D. Barrett, \$2,700; J. G. Baxter, \$2,700 (June 30); L. A. Brotherston, \$2,700 (Dec. 31); I. J. Cameron, \$2,700 (July 31); W. A. Campbell, \$2,700; G. S. Conway, \$2,700; C. H. Dunsmon, \$2,700 (June 5); E. A. Gurney, \$2,700; B. L. Hatch, \$2,700; J. M. Hill, \$2,700 (Dec. 19); W. A. James, \$2,700 (Sept. 6); W. T. Lambly, \$2,700 (April 30); C. Maxwell, \$4,200 (Jan. 21); P. E. Moase, \$2,700; K. Spence, \$2,700; M. Struve, \$2,700; J. C. Wilson, \$2,700.

Wages amounted to \$35,910.21.

D Travelling expenses in excess of \$300 were paid to: G. D. Archibald, \$1,392.27; J. M. Hill, \$455.18; C. Maxwell, \$968.18; J. C. Wilson, \$322.28.

E Included in this item are: payments to contractors for transportation of key men, \$7,454.62; freight on contractors' equipment, \$57,686.22; rental of equipment, \$8,002.90; board of engineering parties, \$18,951.27; materials for truss spans on bridges, \$136,753.88 (paid to Timber Preservers Limited); sundries, \$50,038.77; contract payments for road work, \$5,313,862.99, paid to the following:

B.C. Bridge and Dredging Company, Ltd., Vancouver.....	\$ 45,895 20
R. Campbell Contracting Company, Ltd., Vancouver.....	415,015 08
Dufferin Paving Company, Ltd., Toronto.....	616,066 47
General Construction Company, Ltd., Vancouver.....	279,922 36
Highway Construction Company, Ltd., Vancouver.....	670,781 18
McNamara Construction Company, Ltd., Toronto.....	410,320 62
Northern Construction Company and J. W. Stewart, Limited, Vancouver.....	482,585 40
Rayner Construction Company, Ltd., Toronto.....	1,185,674 16
Standard Paving Company, Ltd., Toronto.....	636,401 60
Tomlinson Construction Company, Ltd., Toronto.....	571,200 92

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—

Employment of Persons of the Japanese Race and/or Japanese Nationals.. 1,024,100 00

Expenditures.....\$ 894,096 58

A classification of expenditures follows:

A Salaries and Wages.....	216,857 93
B Cost of Living Bonus and Other Pay-list Items.....	30,394 14
C Remuneration of Japanese.....	375,446 97
D Supplies and Materials.....	111,431 48
E Rentals of Lands, Buildings and Equipment.....	143,417 30
F Travelling Expenses	6,744 35
G Miscellaneous	9,804 41
	<hr/>
	\$ 894,096 58

This allotment, under P.C. 25/1450 of February 24, 1942, provides for expenditures in connection with the establishment and upkeep of work camps on highway projects, for Japanese moved from the protected area of British Columbia. Headquarters administration cost \$7,819.08, and operating expenses by projects were as follows: Yellowhead—Blue River, \$157,965.85; Hope—Princeton, \$409,317.25; Revelstoke—Sicamous, \$276,445.37; Schreiber—Jackfish, \$42,549.03.

As of March 31, 1944, there were 44 salaried employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): A. J. Bowering, \$2,520 (July 3); D. P. Byers, \$3,600; R. M. Corning, \$2,520 (July 31); W. K. Gwyer, \$2,520; R. M. Martin, \$2,520; T. W. Sutherland, \$2,400; N. E. Willett, \$2,520. Salaries amounted to \$71,710.30, and wages, which were paid in accordance with prevailing rates in the Provinces of British Columbia and Ontario, totalled \$145,147.63.

D Supplies and materials cost \$262,763.75, less credits amounting to \$151,332.27, received for board. Suppliers receiving \$10,000 or more: Burns & Company, Ltd., \$19,229.32; Canada Packers, Ltd., \$13,338.40; Canadian Industries Ltd., \$18,068.61; W. B. Ewart, \$11,529.97; Imperial Oil, Ltd., \$10,057.58; Kelly-Douglas & Company, Ltd., \$17,499.09; Union Oil Company of Canada, Ltd., \$11,680.60.

E This expenditure is classified as follows: road building equipment, hire of cars, trucks, teams and operators, \$141,148.37; office and storage space, \$2,268.93.

F Travelling expenses in excess of \$300 were paid to the following: D. P. Byers, \$430.66; R. M. Martin, \$320.88; J. H. Mitchell, \$462.08; W. H. Snelson, \$421.29; C. M. Walker, \$364.39; N. E. Willett, \$1,114.46.

G Gross expenditure was \$18,977.41, less credits amounting to \$9,173 received for medical fees. Net expenditure includes freight and express, medical and hospitalization charges, telegrams, telephones, postage, etc.

Allotment: Surveys and Engineering Branch Engineering and Construction Service—	
Expenses of Engineers in connection with collection of information relative to the Alaska Highway.....	
	1,000 00
Expenditures.....	\$ 295 51

This allotment, under authority of P.C. 91/93 of January 7, 1944, provides for the costs of employment of two Canadian engineers for the collection of information relative to the reconstruction, repair and maintenance of the Alaska Military Highway, through personal inspection and through co-operation with the United States authorities.

Expenditures represent travelling expenses of C. R. Cornish, a member of the permanent engineering staff of the Branch.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—	
Post-War Construction Program—Planning—P.C. 54/335 of January 19, 1944	
	17,800 00
Expenditures.....	\$ 211 00

Expenditures were for supplies and materials.

Allotment: Surveys and Engineering Branch, Legal Surveys and Map Service—Sundry	
Services	
	21,645 00
Expenditures.....	\$ 19,757 98

Expenditures are classified as follows: salaries, \$18,723.83; cost of living bonus and other pay-list items, \$1,034.15.

As of March 31, 1944, there were 9 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): J. G. Attfield, \$3,120; G. A. Bennett, \$3,240; S. D. Fawcett, \$3,420; J. F. Fredette, \$2,400, war duties supplement, \$420; J. Russell, \$2,700 (Jan. 1).

Allotment: Surveys and Engineering Branch, Legal Surveys and Map Service—Post-War	
Construction Program—Planning—P.C. 54/335 of January 19, 1944.....	
	6,160 00
Expenditures.....	\$ 943 55

Expenditures were for supplies and materials.

Allotment: Surveys and Engineering Branch, Hydrographic Service—Payment of War	
Bonus to crews of Hydrographic Service Vessels operating in War Zones	
within dangerous waters.....	
	3,600 00
Expenditures.....	\$ 2,812 60

This allotment, under authority of P.C. 37/4120 of May 19, 1943, provides for payments to the ships' officers and crews of amounts equivalent to twenty-five per cent of their basic rates of pay.

Allotment: Surveys and Engineering Branch, Hydrographic Service—Post-War Construc-	
tion Program—Planning—P.C. 54/335 of January 19, 1944.....	
	9,000 00
Expenditures.....	\$ 334 87

Expenditures were for equipment and supplies.

Allotment: Immigration Branch—General Expenditures in the British Isles and Canada arising from the War.....	16,850 00
Expenditures.....	15,007 58

The purpose of this allotment is to provide for costs of special supervision of certain canals in Canada and temporary help, air raid shelter expenses, etc., in Emigration Offices in London, England.

The cost of extra supervision at Lachine, Cardinal and Welland Canals in Canada was \$13,655.58 classified as follows: salaries, \$10,222.99; cost of living bonus and other pay-list items, \$1,535.54; overtime, \$1,515.20; travelling expenses, \$164.82; uniforms, \$217.03. Expenditures in England amounted to \$1,352 classified as follows: salaries, \$1,072.80; allowance for fire watchers, \$72.97; rent of air-raid shelters, \$157.34; sundries, \$48.89.

Allotment: Immigration Branch—Detention of Alien seamen who refuse to perform their regular duties—P.C. 1451 of September 12, 1940.....	4,950 00
Expenditures.....	3,021 43

Detention expenses at the following gaols totalled \$3,012.33: Halifax, \$2,856.93; Saint John, \$14.40; Oakalla, \$141. The remaining expenditure, \$9.10, covered travelling expenses of alien seamen.

Allotment: Immigration Branch—Expenditures in connection with looking after Canadian interests abroad apart from Enemy and Enemy controlled territories.....	10,000 00
Expenditures.....	7,053 68

Financial assistance was provided to Canadians stranded abroad due to the war in countries other than those under the control of the enemy. Expenses consist of ocean and rail transportation and small amounts in cash for maintenance while awaiting sailing or to cover meals en route to destination in Canada. The expenditure is, where possible, collected later from those assisted or their relatives. Such recoveries are credited to Special Receipts, Previous Years' War Expenditures.

Allotment: Immigration Branch—Grant to National Advisory Committee for Children from Overseas to supplement funds the Committee has obtained by Public Appeal, the same to be expended by the Committee through the Provinces or otherwise as necessary, for the placement, care, welfare and protection of children from overseas; provided that an accounting, covering expenditures from such grant and certified by the appropriate officer of the Committee, shall be made to the chief Treasury Officer, Immigration Branch, Department of Mines and Resources.....	12,802 51
Expenditures.....	nil

This allotment was provided to cover grants to the National Advisory Committee for Children from Overseas but no grant was applied for during the fiscal year.

Allotment: Immigration Branch—Expenditure in connection with looking after Canadian interests in Enemy and Enemy-controlled territories.....	350,000 00
Expenditures.....	244,823 27

In order to look after the interests of Canadian nationals, the Swiss Government was advanced \$230,768.56. Other charges to this allotment include repatriation expenses and subsistence of Canadian nationals, \$14,046.07 and sundries, \$8.64.

When the Swiss Government took over the duties of protecting power from the United States Government, amounts totalling \$3,681.65 representing balances on hand, were turned over to it by various United States Consulates in France. This amount, in addition to the advances of \$230,768.56 referred to above, makes a total of \$234,450.21 to be accounted for. An accounting has been received for \$91,938.41, of which \$81,960.94 was classified as advances to Canadian nationals for subsistence, and \$9,977.47 represented administration expenses.

During the period the United States Government was acting as protecting power, advances amounting to \$270,840 were made to it to assist in protecting Canadian interests abroad. This amount, together with \$4,185.57 representing sundry refunds collected by various United States Embassies in Europe, makes a total of \$275,025.57 to be accounted for. Of this amount an accounting has been received for \$226,605.78 of which \$205,860.52 was classified as advances to Canadian nationals for subsistence and \$20,745.26 was administration expenses.

Advances to Canadian nationals are recovered when possible and such recoveries are credited to Special Receipts, Previous Years' War Expenditures. The deposits in the current fiscal year totalled \$29,855.56 and the grand total, as at March 31, 1944, was \$129,948.31.

All amounts are quoted in Canadian dollars.

Allotment: Immigration Branch—Expenses in connection with British Evacuee Children...	4,550 00
Expenditures.....	\$ 3,717 89

The purpose of this allotment is to provide for costs of the carrying out of the provisions of P.C. 3869 of August 13, 1940, which stipulates that the Immigration Branch of the Department of Mines and Resources shall have general administration in Canada of the distribution, care and welfare of children evacuated from the United Kingdom. The Order in Council also authorizes the establishment of a National Advisory Committee for Children from Overseas.

The expenditure is classified as follows: travelling expenses, officers, \$173.85; rail transportation and meals, children, \$3,526.87; sundries, \$17.17.

Allotment: Immigration Branch—Repatriation of wives and dependents of members of Canadian Forces Overseas.....	75,000 00
Expenditures.....	\$ 39,245 35

This allotment provides for expenditure in connection with the repatriation, under authority of P.C. 23 5095 of June 15, 1942, of wives and dependents of members of the Canadian Forces overseas. Ocean and rail fares for 642 adults and 319 children amounted to \$38,576.57; printing and stationery, \$604.43; sundries, \$64.35.

Allotment: Immigration Branch—Evacuation of Canadian citizens from the Far East....	74,456 52
Expenditures.....	\$ 15,695 87

This allotment provides for expenditure in connection with the evacuation, under authority of P.C. 9150 of October 7, 1942, of Canadian citizens from the Far East, including the cost of the return of Canadian Government officials and their families. The cost of evacuation of private citizens is recovered where possible. Such recoveries are credited to Special Receipts, Previous Years' War Expenditures.

The expenditure is classified as follows: transportation costs, \$14,954.04; exchange on United States funds, \$567.16; cost of cables, \$174.67.

Allotment: Immigration Branch—Return to France of French Fishermen, S.S. <i>Angelus</i>...	543 48
Expenditures.....	\$ 543 48

An allotment of \$7,500 was authorized in 1941-42 to cover expenses in connection with the return to France of French fishermen ex S.S. *Angelus* and accounts covering the return of the twenty-seven fishermen from Canada to Bilbao, Spain, in the amount of \$5,564.67 were paid in that year.

This allotment was provided to cover a further account which was received from His Britannic Majesty's Consul at Bilbao for expenses at that port and transportation through to France.

Allotment: Immigration Branch—Payment to the Province of Quebec to reimburse the Province for expenditures incurred on account of British Women and Children Evacuees—P.C. 41/1781 of March 17, 1944.....	17,093 63
Expenditures.....	\$ 17,093 63

Expenses incurred in looking after women and children evacuated from the British Isles.

Allotment: Immigration Branch—Payment to the Council for Overseas Children, Montreal, to reimburse the Council for expenditures incurred on account of British Women and Children Evacuees—P.C. 41/1781 of March 17, 1944.....		5,103 86
Expenditures.....	\$	5,103 86

Expenses incurred in looking after women and children evacuated from the British Isles.

WRITE DOWN OF ASSETS

Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27	\$	28,847 05
--	-----------	------------------

This item is the offset to a similar amount reported under the heading of Revenue (see page J-5). The entry covers the amount written-off during the year from outstanding advances for Seed Grain and Relief. The status of these advances is shown under Non-Active Assets (see below).

Expenditures for other Departments

Services were rendered and work performed by various Branches of this Department, the expenditures for which were charged to the appropriations or war allotments of other Departments in the amounts indicated:—
 Mines and Geology Branch—Department of Fisheries, \$1,630.65; Department of Munitions and Supply, \$1,489,527.22; Department of National Defence—Army Services, \$720.51; Department of National Defence—Air Services, \$9,794.57.
 Lands, Parks and Forests Branch—National Research Council, \$17,147.77.
 Surveys and Engineering Branch—National Research Council, \$6,267.12; Department of National Defence—Air Services, \$52,800.46.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44.....	90,698 76
Previous years—Collectable	1,182,139 36
—Uncollectable	51,126 92
Total.....	\$1,323,965 04

Items in excess of \$1,000 in Previous years—Uncollectable: Chas. Delagrave, \$1,387.90; A. H. Lomas, \$15,769.58; Phoenix Lumber Co., \$6,641.84; Thomas A. Richards, \$1,633.49; Chas. B. Savage, \$3,542.11; Estate of Alex. Smith, \$1,859.51.

[8a] Non-Active Assets

(ii) Other

	Dr. Balance Apr. 1, 1943	Charges	Credits	Dr. Balance Mar. 31, 1944
Seed Grain and Relief—Department of Mines and Resources	\$ 303,881 43		\$ 28,847 05	\$ 275,034 38

The credit is the amount written off to Consolidated Deficit Account during this year under authority of Section 1, c. 51, 1926-27, an Act respecting the Apportionment and Adjustment of Seed Grain Advances. The balance as at March 31, 1944, represents that portion of the principal outstanding on seed grain and relief advance issued prior to 1926, which is considered as a Non-Active Asset (see page J-52 for status of advances regarded as Active Assets).

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Seed Grain and Relief Advances—Department of Mines and Resources.....	2,397,248 25	70,751 68	30,432 91	2,356,929 48
B Advance for Assistance to Indians.....	16,799 57	18,142 95	4,058 75	2,715 37
C Empire Settlement Scheme—Advances.....	117,981 44	102 05	85 51	117,964 90
	<u>\$2,532,029 26</u>	<u>\$ 88,996 68</u>	<u>\$ 34,577 17</u>	<u>\$2,477,609 75</u>

A Receipts consist of collections of both principal and interest. The interest is transferred to Revenue under Return on Investments (see page J-3) and is included in the above disbursements, the balance of which represents mainly adjustments with the provinces in connection with 1920, 1921 and 1922 advances, the collection of which is shareable on an equal basis.

The balance as at March 31, 1944, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926 which is considered as an Active Asset (see page J-51 for status of advances regarded as Non-Active Assets).

B This account is operated under the authority of section 94b of the Indian Act. Under the Act, the Superintendent General is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.

C This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to migrants under the Empire Settlement Act, 1922, on a shareable basis with the United Kingdom. As the scheme is now terminated, the 1943-44 transactions consist only of repayments by the individuals to the Dominion Government and reimbursement to the Government of the United Kingdom for its share of these repayments.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Public Administrator—Districts of Franklin and Keewatin, Northwest Territories	1,578 97		1,381 12	197 85
B Contractors' Securities—Cash, Mines and Geology		402 65	201 49	201 16
C Land Assurance Fund	18,405 21	705 95		19,111 16
D Liquor Profits—Northwest Territories	156,373 90	114,542 65	5,590 42	265,326 13
E Lake Minnewanka Project	282 37	2,425 00	2,375 00	332 37
F British Columbia—Yukon Territory—North- west Territories Boundary Commission....		3,709 58	3,709 58	
B Contractors' Securities—Cash, Surveys and Engineering	73,936 32	2,489 75	150 34	76,275 73
G Prairie Provinces Indian Fund	341 34		341 34	
H Indian Trust Funds	15,027,771 56	1,814,071 94	1,048,659 03	15,793,184 47
B Contractors' Securities—Cash, Indian Affairs.	18,798 26	6,743 43	1,828 56	23,713 13
	<u>\$15,297,487 93</u>	<u>\$1,945,090 95</u>	<u>\$1,064,236 88</u>	<u>\$16,178,342 00</u>

A This account is maintained for W. M. Cory, Solicitor in the Department, who is Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories. Deposits represent moneys received for estates in the hands of the Administrator and withdrawals are made under his direction.

B Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, bonds so held in respect of the Department of Mines and Resources amounted to \$296,500.

The amount in Mines and Geology account represents a deposit in connection with a guarantee that equipment rented to certain mining companies would be returned in good condition.

C This account represents the amount of the fund created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who have suffered injury because of mis-descriptions in titles and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. The receipts consisted of fees, \$153.79, and interest, \$552.16. Over a long period of years there have been no claims for compensation paid from the fund.

D Revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes in accordance with the Territorial Liquor Ordinance of April 27, 1939, as amended. The province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are forwarded to the Receiver General. Receipts are: liquor profits, Fort Smith store, \$75,792.46; liquor profits, Yellowknife store, \$32,480.70; fines, \$1,129.67; refunds of expenditure, \$5,139.82. Disbursements are: purchase of fire-fighting equipment, \$1,858.23; one-half salary and bonus of dietitian in connection with nutritional survey of the Northwest Territories, \$890.52; services and travel expense of economic geographer in connection with special investigation, \$2,291.67; sundry payments and allowances, \$550.

E Funds advanced by the Calgary Power Company for payment of fees and expenses of a consulting engineer, a landscape consultant and an inspecting engineer, in connection with construction and operation of a dam for the storage of a limited amount of the waters of the Cascade River and Devil's Creek in Lake Minnewanka (P.C. 7382 of December 13, 1940).

F Funds advanced by the Province of British Columbia and the Dominion Government as represented by the Department were credited to this account, in order to meet expenditures incurred in connection with boundary delineation work in accordance with the terms of P.C. 5355 of July 5, 1943.

G The balance at April 1, 1943 represented refunds to the Fund in the fiscal year 1933-34. As no further refunds are anticipated, the amount was transferred to Revenue—Previous Years' Expenditure in the present year.

H The Indian Trust Funds represent the funds belonging to the Indian Bands throughout Canada. Receipts were derived from: earned interest, land rentals, land sales, mining dues, timber royalties, oil land rentals and fines, and a grant of \$7,500 from the statutory vote, Indian Annuities, to assist in the payment of the Robinson Treaty annuities. Disbursements comprised capital and interest distribution, improvements to Indian Reserves, upkeep of Band property and general assistance to Indians.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Dominion Income Tax Suspense—Mines and Geology		8,606 16	8,606 16	
B War Savings Certificates Suspense—Mines and Geology	86 00	1,088 00	1,154 00	20 00
A Dominion Income Tax Suspense—Surveys and Engineering		91,181 08	91,181 08	
C Distressed Canadian Nationals outside of Canada	10,357 64	3,283 94	1,241 57	12,400 01
	<u>\$ 10,443 64</u>	<u>\$ 104,159 18</u>	<u>\$ 102,182 81</u>	<u>\$ 12,420 01</u>

A Income tax deductions from employees not paid through Central Pay Office, which are later transferred to the Department of National Revenue.

B Deductions from the salaries of employees of the Branch not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the Certificates become fully paid. The balance represents the incomplete subscriptions at the close of 1943-44.

C This account represents deposits received from interested organizations or relatives, to provide for relief of Canadian nationals in enemy or enemy controlled territories. Official funds, from which disbursements for this purpose are made, are recouped from this account.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Unclaimed Cheques Suspense—Mines and Geology	1 00			1 00
A Unclaimed Cheques Suspense—Lands, Parks and Forests	357 17			357 17
B Port McNeill Timber Sale—Department of the Interior	4,038 61		4,038 61	
A Unclaimed Cheques Suspense—Surveys and Engineering		48 04		48 04
A Unclaimed Cheques Suspense—Indian Affairs	23 88			23 88
A Unclaimed Cheques Suspense—Immigration	64 25			64 25
C Immigration Guarantee and Special Funds ..	615,352 66	344,243 49	392,483 10	567,113 05
	<u>\$ 619,837 57</u>	<u>\$ 344,291 53</u>	<u>\$ 396,521 71</u>	<u>\$ 567,607 39</u>

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account. The balance represents the liability in respect of this Branch of the Department at the close of 1943-44.

B By mutual agreement between the Dominion Government and the Province of British Columbia, all dues received in connection with the sale of timber cut on the Government Reserve at Port McNeill, B.C., were placed to the credit of this account pending decision as to the question of ownership of the land. Decision having been obtained that the land belonged to the Province of British Columbia, the sum of \$3,955.45 was paid over to the Minister of Lands, Province of British Columbia. The balance of \$83.16 represented interest which had accrued on a portion of the amount, while held in Contractors' Securities, and was transferred to Interest on Public Debt.

C This account represents fines, cash bonds, deposits, etc., collected under the Immigration and Chinese Immigration Acts and held in suspense pending final disposal either by refund to the original depositors or forfeiture to the Government.

1943-44

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF MUNITIONS
AND SUPPLY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MUNITIONS AND SUPPLY

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	2,179,260 26	Ordinary	93,763 30
War	687,761,094 68	Special Receipts	65,342,321 15
		Other Credits	53,447,641 49
	<u>\$689,940,354 94</u>		<u>\$118,883,725 94</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—		[9] Floating Debt—	
To Sundry Government Agencies	108,304,749 75	Stock Payable on Demand.....	1,103,301 70
To United Kingdom and Other Governments	9,102,564 91 Cr.	[10] Deposit and Trust Accounts—	
Miscellaneous	3,964,695 34 Cr.	Miscellaneous	4,851,532 96
[4] Investments—		[12] Deferred Credits	7,379 87 Dr.
Miscellaneous	5,521,812 10	[13] Sundry Suspense Accounts...	14,351,793 21 Dr.
[7] Sundry Suspense Accounts.....	3,845,478 62	[15] Reserves for Certain Contingent Liabilities—	
		Contingent Liabilities — Crown Companies	12,621,829 44
	<u>\$104,604,780 22</u>		<u>\$ 4,217,491 02</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page K—57.

GENERAL COMMENTS

During the year, under the terms of an agreement authorized by P.C. 2901, May 12, 1943, the Government of the United Kingdom transferred to the Government of Canada, at cost, all assets representing its capital investment in munition plants in Canada. At the close of the fiscal year the final valuation thereof had not been determined. It has subsequently been set at \$206,963,965.85, of which amount \$200,000,000 was advanced in 1942-43 and \$5,000,000 in 1943-44.

By the terms of another agreement, which was approved by P.C. 2092, March 23, 1944, and which became effective as of August 31, 1943, the Government of the United Kingdom also transferred to the Government of Canada (with certain exceptions) its interest in munitions production contracts in Canada. This included its equity in the Joint Production Pool as well as production advances it had furnished to private contractors. On account of the latter, Canada made a payment to the United Kingdom of \$120,000,000 as authorized by P.C. 5560, July 13, 1943; but up to the close of the fiscal year, the aforesaid equity in the Joint Production Pool had not been established.

In reporting expenditures chargeable to this Department, consideration has been given to agreements between the Minister of Munitions and Supply and the Governments of the United Kingdom and of the United States with respect to refraining from the publication of information which might be of value to the enemy.

Because of the nature of the expenditures made from year to year, it is felt that the cumulative picture is of equal, and perhaps of more, importance than the current one. Since the appropriation and allotment accounts deal only with the current situation, a balance sheet presentation has been included (see page K—24) which summarizes the expenditures from commencement of the war to March 31, 1944. It will be noted, though, that certain aspects of the information contained in the supporting schedules thereto supplement the details given in the appropriation and allotment accounts.

There are two appendices attached to this section commencing at page K—71. The first contains the operating statements and balance sheets, certified by the Auditor General of Canada, of Crown Companies operating under agreements with the Minister; and the second, the balance sheets and operating statements of the Dominion Arsenals at Lindsay and Quebec.

CONTRACTS

General.—Details of the various types of contracts used by the Department of Munitions and Supply are given on page K-3 of Part II, Public Accounts, 1942-43.

Termination of Contracts.—Substantially all contracts placed by the Department of Munitions and Supply contain a clause permitting termination or cancellation in whole or in part before completion, at the discretion of the Minister. In the event of termination before completion, the contractor is entitled to payment for satisfactory services performed and to reimbursement of proper costs and commitments incurred up to the date of termination.

Under the conditions set forth in P.C. 5452 of July 9, 1943, authority has been granted to make interim or partial payments to a contractor in such amount as the Minister of Munitions and Supply may approve or authorize pending the conclusion of negotiations in connection with the terminated contract. Payments of this nature are considered as accountable advances to be taken into account in the final settlement. Such payments are subject to the approval of the Settlements Review Committee which has been established to approve, on behalf of the Minister, interim payments or final settlements under terminated contracts.

P.C. 9018 dated November 23, 1943, grants authority to the Minister of Munitions and Supply to reimburse a contractor for certain costs and expenses resulting from the termination of a contract which may be incurred after the date of termination.

By P.C. 136 of January 21, 1944, authority has been granted to the Minister of Munitions and Supply to make final settlements, upon such basis and terms as the said Minister may deem proper (subject as herein-after provided), of claims based upon or arising out of the termination or partial termination, prior to completion, of contracts entered into or placed by the said Minister in the name or on behalf of His Majesty, and to enter into and carry out such contracts or agreements as the said Minister may consider to be necessary or appropriate to evidence or give effect to any settlements so made; provided, however, that no such settlement shall be made or carried into effect, except with the authorization or approval of the Governor in Council, if the amount payable thereunder (exclusive of any amounts payable pursuant to the authority conferred by Order in Council P.C. 9018 of November 23, 1943), together with any amounts paid under the terminated contract prior to termination, shall exceed the total amount paid or payable pursuant to such contract for all of the work which would have been performed thereunder if the contract has not been terminated.

Payments made are a charge to the appropriations of the Department or Service on whose behalf the contract was placed.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Return on Investments.....	90,560 97	87,404 82
B Privileges, Licences and Permits.....	2,218 65	1,343 25
C Refunds of Expenditure.....	983 68	1,749 08
Total Ordinary	93,763 30	90,497 15
Special Receipts and Other Credits—		
D Refunds of Previous Years' War Expenditures.....	15,452,233 92	3,519,731 24
E Sale of Surplus Assets.....	6,071,268 93	
F Miscellaneous War Revenues.....	43,818,818 30	7,749,699 44
G Write-up from Consolidated Deficit Account of Expenditures on certain Plant and Equipment previously charged to War Appropriation.....	53,447,641 49	
Grand Total	\$118,883,725 94	\$ 11,359,927 83

During the year it was decided that certain revenues and refunds from War activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made; and for comparative purposes, the 1942-43 summary of revenue has been similarly re-classified.

Details

Ordinary Revenue—

A Return on Investments: Atlas Plant Extension, Ltd., to July 31, 1943, \$72,350.68; Avon Coal Co., Ltd., to January 26, 1944, \$194.46; Dominion Steel and Coal Corporation, Ltd., to November 19, 1943, \$18,015.83.....	90,560 97
Interest on loans to Crown companies and other corporations.....	
B Privileges, Licences and Permits.....	2,218 65
House rentals (Dominion Arsenals, Quebec and Lindsay).....	
C Refunds of Expenditure.....	983 68
Refund of previous years' expenditure in connection with the movements of coal.....	
Total Ordinary	93,763 30

Special Receipts and Other Credit—

D Refund of Previous Years' War Expenditures: Aluminum Goods, Ltd., \$136,829.85; Atlas Radio Ltd., \$25,000; Borden, Elliott, Sankey & Kelly, \$11,424; Brantford Coach & Body, Ltd., \$440,957.14; British Columbia Cement Co., Ltd., \$15,621.10; Cambridge Machine Tool & Aircraft Supplies, Ltd., \$23,000; Campbell Manufacturing Co., Ltd., \$82,177.41; Canada Cement Co., Ltd., \$77,829.55; Canada Cycle & Motor Co., Ltd., \$450,269.65; Canada Motor Lamp Co., Ltd., \$1,335,940; Canadian Elevator Equipment Co., Ltd., \$170,000; Canadian General Electric Co., Ltd., \$11,383.25; Chrysler Corporation of Canada, Ltd., \$789,491.28; Citadel Merchandising Co., Ltd., \$18,752.45; Climax Co., Ltd., \$19,284.09; Coleman Lamp and Stove Co., Ltd., \$123,097.26; Conroy Manufacturing Co., Ltd., \$900,000; Consolidated Mining & Smelting Co. of Canada, Ltd., \$947,964.80; Continental Can Co. of Canada, Ltd., \$73,589.99; Crane, Ltd., \$92,557.95; De Haviland Aircraft of Canada, Ltd., \$14,714.82; Dominion Forge & Stamping Co., Ltd., \$1,037,000; Dominion Foundries and Steel Co., Ltd., \$500,000; Dominion Rubber Co., Ltd., \$49,070.16; Dunlop Tire & Rubber Goods Co., Ltd., \$104,823.47; T. Eaton Co., Ltd., \$83,000; Fairchild Aircraft, Ltd., \$12,607; Firestone Tire & Rubber Co. of Canada, Ltd., \$58,357.23; Ford Motor Co. of Canada, Ltd., \$950,000; General Motors Products of Canada, Ltd., \$3,938,292.01; General Steel Wares, Ltd., \$60,326; Goodyear Tire & Rubber Co. of Canada, Ltd., \$547,356.83; B. Greening Wire Co., Ltd., \$53,642.74; Hamilton Cotton Co., Ltd., \$39,667.90; T. W. Hand Fireworks Co., Ltd., \$40,000; John T. Hepburn, Ltd., \$84,066.65; International Flare Signal Co., Ltd., \$276,828.24; Kelsey Wheel Co., Ltd., \$150,000; Wm. Kennedy & Sons, Ltd., \$73,006; Lightning Fastener Co., Ltd., \$17,000; MacDonald Metals Products, Ltd., \$15,605.35; Robert Mitchell Co., Ltd., \$503,930.25; Northern Electric Co., Ltd., \$39,375.65; The Pedlar People, Ltd., \$480,000; Province of Quebec, Board of Examiners of Electricians, \$13,884.84; Radio Condenser Co., Ltd., \$20,719; Renfrew Electric & Refrigerator Co., Ltd., \$27,269.95; Teleflex, Ltd., \$10,000; United Car Fastener Co. of Canada, Ltd., \$167,312.24; Waterous, Ltd., \$11,125.41; Weatherhead Co. of Canada, Ltd., \$52,322.84; Zephyr Looms & Textiles, Ltd., \$121,670.91; sundry receipts under \$10,000 each, \$154,088.66.....		15,452,233 92
Refunds of profits on contracts made voluntarily or after cost audit or re-negotiation; refunds in the form of special discounts and price adjustments on materials used on government contracts; discounts in connection with the Quebec Electrical Installation Act; refund of previous years' administration expenditure.		
E Sale of Surplus War Assets.....		6,071,268 93
Of the above amount, the sum of \$5,211,345.59 represents a transfer of capital charges (for Jigs, Tools, Dies, etc., consumed on production and not included in billing price) to Department of National Defence—Air, as production costs.		
F Miscellaneous War Revenues:		
(i) Net revenue derived from the operation of government-owned companies and Crown plants: Canada Strip Mill, Ltd., \$24,871,656.79; Citadel Merchandising Co., Ltd., \$457,848.95; Cutting Tools and Gauges, Ltd., \$21,732.12; Fairmont Company, Ltd., \$577,570.34; Melbourne Merchandising, Ltd., \$400,187.32; Park Steamship Co., Ltd., \$8,873,401; Plateau Company Ltd., \$393,648.58; Quebec Shipyards, Ltd., \$62,352.44; Veneer Log Supply, Ltd., \$160,619.02; Wartime Housing, Ltd., \$1,726,472.56.....		37,545,489 12
(ii) Net revenue from the sale of gasoline ration books.....		1,852,066 75
(iii) Rental of buildings and equipment (including tank cars): Canadian General Transit Co., Ltd., \$55,038.38; Canadian Pratt & Whitney Aircraft, Ltd., \$12,679.13; Canadian Vickers, Ltd., \$93,211.94; Consolidated Mining & Smelting Co. of Canada, Ltd., \$54,820.05; Hayes Steel Products, Ltd., \$38,726.26; St. Catharines Steel Products, Ltd., \$23,188.25; sundry receipts under \$10,000 each, \$37,134.....		314,798 01
(iv) Return on plant investment and working capital loans: Atlas Plant Extension, Ltd., \$3,567,640.26; Canadian Associated Aircraft, Ltd., \$2,044.65; Hayes Steel Products, Ltd., \$19,329.24; Sorel Industries, Ltd., \$281,053.73.....		3,870,067 88
(v) Surplus from Sorel Industries, Ltd., Depreciation Account.....		193,324 19
(vi) Net revenue from the sale of stores.....		15,144 09
(vii) Revenue from the rental of the S.S. <i>Elm Bay</i> , a chartered vessel.....		22,312 50
(viii) Revenue from royalties, sale of scrap, Transit Controller's Registration Fees, and miscellaneous		5,615 76
G This amount was transferred from Consolidated Deficit Account to Active Assets (Loans and Advances) and represents capital investment in a Crown Company and Crown Plants as follows: Alberta Nitrogen Co., Ltd., \$9,064,552.97; Canada Strip Mill, Ltd., \$9,489,937.17; Nichols Chemical Co., Ltd., \$1,336,101.58; Polymer Corporation, Ltd., \$14,101,704.58; Welland Chemical Works, Ltd., \$19,455,345.19.....		53,447,641 49
Grand Total		\$118,883,725 94

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

In conformity with the provisions of P.C. 6695, November 19, 1940, the Treasury Board approved estimates of expenditures, chargeable to the War Appropriation for the year 1943-44, and commitment authorities for subsequent years. In connection therewith, there was allotted to the Department the sum of \$10,000,000 for Departmental Administration, and under the heading of Expansion of Industry, the sum of \$735,400,000.

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	4,531,101 00	1,821,654 09	4,527,415 00	4,526,265 94
Continuing Statutory Provisions	357,606 17	357,606 17	451,168 59	451,168 59
	4,888,707 17	2,179,260 26	4,978,583 59	4,977,434 53
Allotted from the War Appropriation.....	745,400,000 00*	687,761,094 68	696,400,000 00	679,132,236 07
Total	\$750,288,707 17	\$689,940,354 94	\$701,378,583 59	\$684,109,670 60

* Includes provision of \$56,414,225.02 for Loans and Advances and Investments, see page K-57.

See Page	No. of Vote	Services	Appropriations	Expenditures	*Advances	Lapsed
K-6	Stat.	Salary of Minister, Salaries Act, c. 182, R.S., as amended by c. 7, 1939.....	10,000 00	10,000 00		
K-6	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00		
		SUPERANNUATION AND RETIREMENT BENEFITS				
K-6	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	2,150 00	2,150 00		
		COAL SUBSIDIES AND SUBVENTIONS				
K-6	Stat.	Subsidies under the Domestic Fuel Act, c. 52, 1927.....	53,284 72	53,284 72		
K-6	Stat.	Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	290,171 45	290,171 45		
K-6	68	Dominion Fuel Board, Administration and Investigations.....	31,101 00	25,907 76		5,193 24
K-6	69	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	1,795,746 33		2,704,253 67
		Total Ordinary.....	4,888,707 17	2,179,260 26		2,709,446 91
		WAR				
K-7		Departmental Administration.....	10,000,000 00	9,956,725 00		43,275 00
K-17		Expansion of Industry.....	735,400,000 00	677,804,369 68	56,414,225 02	1,181,405 30
		Total War.....	745,400,000 00	687,761,094 68	56,414,225 02	1,224,680 30
		Grand Total.....	\$750,288,707 17	\$689,940,354 94	\$56,414,225 02	\$3,934,127 21

* Transferred to Open Accounts, see page K-57.

Salary of Minister, Hon. C. D. Howe, Salaries Act, c. 182, R.S., as amended by c. 7, 1939...	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 2,150 00
---	-------------

COAL SUBSIDIES AND SUBVENTIONS

Subsidies under the Domestic Fuel Act, c. 52, 1927.....	\$ 53,284 72
---	--------------

Subsidies of \$10,000 or over, were paid to the following companies at \$1 per net ton of Canadian Coal used in the production of coke sold for domestic use: British Columbia Electric Power and Gas Co., Ltd., \$33,008.56; Quebec Power Co., \$11,849.76.

Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	\$ 290,171 45
---	---------------

Subsidies of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron and in the manufacture of steel ingots or castings were paid to the Dominion Steel and Coal Corporation, Limited, Sydney, Nova Scotia.

Vote 68 Dominion Fuel Board, Administration and Investigations

	Estimates	Allotments	Expenditures
A Salaries	22,365 00	22,365 00	21,679 84
B Cost of Living Bonus and Other Pay-list Items.....	3,736 00	3,736 00	3,735 68
C Printing and Stationery.....	1,000 00	1,000 00	19 00
D Travel (Field Studies)	1,000 00	1,000 00	
E Sundries	3,000 00	3,000 00	473 24
	<u>\$ 31,101 00</u>	<u>\$ 31,101 00</u>	<u>\$ 25,907 76</u>

As of March 31, 1944, there were 9 employees paid from this vote. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *J. R. Cox, \$3,480; *T. Marshall, \$2,700; F. G. Neate, \$4,620; *C. L. O'Brian, \$3,300.

* Received additional compensation—see following list.

As of March 31, 1944, there were 6 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. R. Cox, \$600; T. Marshall, \$900; C. L. O'Brian, \$600.

E Included in this allotment are costs of telegraph services, \$452.50.

Vote 69 Payments in connection with the movements of Coal under conditions prescribed by the Governor in Council.....	4,500,000 00
Expenditures	<u>\$1,795,746 33</u>

Subventions amounting to \$10,000 or over were paid to the following: Canadian Collieries (Dunsmuir) Ltd., \$28,245.99; Canadian National Railways, \$529,143.84; Canadian Pacific Railway Co., \$93,507.14; Crow's Nest Pass Coal Co. Ltd., \$16,016.58; Dominion Coal Co., Ltd., \$1,049,902.50; Sydney and Louisburg Railway Co., \$78,894.80.

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
K-7 Departmental Administration..	10,000,000 00	9,956,725 00	81,913 79	26,091,899 53
K-17 Expansion of Industry.....	735,400,000 00	677,804,369 68	.....	1,673,126,031 27
	745,400,000 00	687,761,094 68	81,913 79	1,699,220,930 80
Unallocated Refunds to War				
Appropriation Acts.....			65,260,407 36	69,564,148 13 Cr.
Other Credits.....			53,447,641 49	53,447,641 49 Cr.
	\$745,400,000 00	\$687,761,094 68	\$118,789,962 64*	\$1,576,209,141 18

* For details see Revenues Section hereof.

Allotment: Departmental Administration	10,000,000 00
Expenditures.....	\$ 9,956,725 00

The following is a classification of expenditures:

A Travelling Expenses and Living Allowances.....	987,663 74
B Salaries	7,244,773 71
C Advertising	5,956 52
D Telephone, Telegraph and Postage.....	746,911 60
E Printing, Stationery, Equipment and Supplies.....	431,744 07
F Freight, Cartage and Express.....	27,347 76
G Professional and Special Services and Expenses.....	52,349 32
H Rent, Light and Heat.....	47,478 10
I Miscellaneous General	325,179 04
J Miscellaneous Recoverable	87,321 14
	\$9,956,725 00

As of March 31, 1944, there were 3,552 employees paid from this account, including 89 employees in the London, England, Office paid in sterling funds and 28 employees in the United States Offices paid in U.S. funds. From this account, reimbursement was also made to firms for salaries of their employees on loan to the Department, and to the Department of National Defence for pay and allowances of military personnel attached to this Department for duty. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, at that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Howe, Hon. C. D., Minister (Listed above)		\$ 1,673 50	Anber, F. G.	2,820 00	
Shiels, G. K., Deputy Minister	\$ 10,000 00	444 60	Anderson, A. D. (Mar. 9) .	3,600 00	
Pettigrew, J. P., Assistant Deputy Minister	9,000 00		Anderson, C. G.	2,700 00	
Abra, J. S.	2,700 00		Anderson, R. L.	3,900 00	1,019 32
Abra, G. L.	2,400 00	456 87	Andrew, W. J.	3,300 00	342 95
Adair, I. W. (Feb. 1)....	3,000 00		Archambault, J. A.	3,000 00	1,099 38
Agnew, H. K.	3,000 00		Argue, F. L.	2,700 00	
Alder, T. F.	2,520 00		Armour, F. T.	4,200 00	1,415 73
Allan, K. H.	2,400 00		Armstrong, J.	4,000 00	
Allen, W.	3,000 00		Arnold, L. C.	2,400 00	
Amev, F. M.	3,600 00		Arnold, T. E.	4,500 00	
			Arnott, N.	3,300 00	
			Ashburner, E. (Nov. 21)...	3,600 00	798 73
			Asselstine, C. H.	3,600 00	403 26

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Atkinson, W. C.	4,200 00		Boyle, R. A.	2,700 00	
Atkinson, W. J.	4,800 00		Boylan, G. H.	2,400 00	
Anclair, P.	2,400 00		Brackett, B. P.	2,400 00	
Audet, J. L. N.	2,400 00		Bradfield, A. E.	3,300 00	
Avery, L. R.	3,500 00		Bradley, D.	2,400 00	
Bain, A. M.	4,800 00	479 90	Bradley, H. E.	3,720 00	
Baird, D. H.	3,900 00	376 11	Bradley, R. A.	4,800 00	1,335 23
Balmforth, H.	3,000 00		Braetsky, N.	2,880 00	693 23
Baril, F. D.	2,400 00		Brand, N. A.	3,000 00	473 00
Barker, F. R.	4,200 00		Brasier, C. R.	5,185 00	1,159 01
Barker, T. H. (June 2)....	3,600 00		Brennan, R. J. (June 25) ..	3,000 00	
Barkes, H. G. (July 7)....	3,600 00		Brien, H.	2,400 00	467 28
Barr, W. D.	3,000 00	491 46	*Briggs, G. A. (Mar. 1)....	4,620 00	
Bartlett, H. L. (July 16) ..	3,300 00		Brocklebank, F. R.	3,600 00	
Batting, F. C.	3,000 00		Brook, G. E.	3,900 00	2,406 55
Beaulne, A. H. (Oct. 23)...	4,200 00		Brooks, C. J.	3,420 00	
Becigneul, L. R.	3,000 00	382 76	Broom, A. T.	2,400 00	
Bédard, P. (Nov. 16)....	2,400 00		Brown, A. V.	2,400 00	
Bédwell, R. B.	3,300 00		Brown, A. W.	4,440 00	
Beique, J. C.	3,000 00		Brown, E. S.	2,400 00	
Bekker, M. (Dec. 16)....	2,940 00		Brown, H. A. (July 21)...	3,600 00	433 90
Belanger, J. R. L.	3,360 00		Brown, H. R.	2,700 00	
Belford, C. A.	2,400 00		Brown, W. M.	4,200 00	
Belisle, G. J.	2,700 00	2,765 75	Brunke, J. J. D.	4,200 00	2,676 51
Bell, D. E.	4,500 00	1,623 34	(U.S. Funds)		
Bell, D. J.	3,000 00	828 56	Bryant, E. W.	6,000 00	699 19
Bell, G. H. (Nov. 7)....	2,400 00		Bryant, L. W.	3,600 00	
Bell, H. H.	3,300 00		*Bryson, T. M. (plus secre-		
Bell, R. T.	4,200 00		tary allowance, \$600) ..	2,400 00	
Bennett, W. J.	6,000 00		Buchanan, G. T.	2,520 00	
Benning, J. D.	3,000 00		Buckley, P. B. (Mar. 1)...	3,420 00	
Benning, J. S.	3,000 00		Budden, A. N.	4,200 00	
Berry, J. H.	9,000 00	1,348 73	Buffam, B. S. W. (Oct. 3) ..	6,000 00	1,103 80
Berry, R.	5,400 00		Bujala, T. de V.	2,400 00	
Bessette, O. (May 8)....	3,000 00	-	Burbridge, K. J.	3,000 00	
Beswick, H. (June 19)....	2,700 00		Burgess, F.	3,600 00	1,250 96
Bick, F. A.	2,700 00		Burkholder, G. E.	3,900 00	
Bigelow, J. R. (Nov. 11) ..	3,300 00	310 01	Burkitt, T. E.	2,700 00	
Binks, N. T.	5,000 00	536 46	Burla, R. F.	6,600 00	589 79
Birchard, E. R.	6,500 00		Burleigh, L. H.	3,000 00	
Bishop, R. N. C.	2,400 00		Burns, C. W.	4,200 00	
Blackmore, C. L.	4,000 00	447 07	Burns, E. G.	2,700 00	988 07
Blake, R. G.	2,400 00		Burns, W. J. (Oct. 18)....	2,400 00	
Blake, R. M.	2,520 00		Burt, A.	3,600 00	
Blizzard, B.	4,200 00		Burton, A. G. (Jan. 16)...	3,300 00	897 50
Blouin, A. O.	2,400 00		Butler, B. L.	2,400 00	
Bloxham, H. W.	3,000 00		Butler, W. A. (Mar. 29)...	2,100 00	
Blundell, W. C.	3,900 00	813 19	Butterfield, H. M.	3,600 00	
Boak, A. C.	3,600 00	573 57	Calhoun, L. T.	3,000 00	417 74
Boardman, R. W.	2,520 00		Callaghan, L. A.	3,600 00	
Boddy, W. J. (Mar. 9)....	3,000 00	1,251 20	(U.S. Funds)		
Bolton, N. A.	3,000 00	1,268 91	Callahan, J. L.	3,300 00	
Bonnard, P. J. J.	2,400 00	980 75	Callum, G. D. (Dec. 31) ..	2,400 00	735 07
Bonnycastle, W. R.	3,900 00		Calvert, D. G.	4,200 00	
Bonter, E. R.	4,500 00	2,330 08	Calvert, J. A.	3,300 00	
Borrett, R. D. (Oct. 1)....	3,000 00	425 82	Campbell, A. G.	3,900 00	
Boswell, M. L.	4,200 00		Campbell, D. A.	3,120 00	
Bouchard, B.	3,300 00		Campbell, G. A. (May 8) ..	3,000 00	
Boulter, J. H.	3,900 00	2,472 81	Campbell, L. B. (Nov. 20) ..	3,600 00	
Bourgault, M. J.	2,700 00	786 99	Campbell, L. R. (Dec. 1) ..	3,600 00	
Bournival, E.	2,760 00		Campbell, R. T. L.	3,240 00	
Bourque, E. W.	3,600 00	1,053 41	Campbell, T. D. (June 1) ..	4,800 00	423 37
Bowden, H. J.	3,000 00		Campbell, W. (May 23)...	3,600 00	307 80
Bowth, J. L.	3,600 00		Careless, W. R. S.	3,360 00	1,532 24
Boyd, J. H.	2,400 00	3,214 08	Carmichael, W. M. (Jan. 1)	3,000 00	

DEPARTMENT OF MUNITIONS AND SUPPLY

K-9

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Carreau, L. H.	3,900 00		Crawford, E. H.	3,720 00	
Carroll, J.	3,600 00	1,552 41	Croll, E. W.	4,320 00	
Carruthers, L. W.	2,940 00		Cross, C. E.	2,700 00	
Carson, R. B.	3,300 00		Cross, C. F.	4,200 00	627 16
Carswell, D. B.	8,000 00	1,646 80	Crowell, S. C.	2,400 00	
Carswell, J. M.	3,300 00		Crowell, S. W.	2,400 00	
Carter, W. H.	3,300 00	881 51	Cumine, R. C.	5,500 00	
Cassidy, C. A.	2,400 00		Cumming, W. B.	3,120 00	
Cassidy, H. (Aug. 1)....	3,600 00		Cummings, G. D.	3,720 00	
Cassillis, D. F. K.	3,300 00		Cummins, R. L.	3,300 00	
Caulton, G.	10,000 00	908 32	Cunningham, A. F.	3,420 00	
Challen, G. A.	3,300 00		Cunningham, E. J.	2,400 00	
Champion, L. F. J.	3,000 00		Cunningham, L. A.	2,700 00	1,188 41
Chapman, E. W.	4,200 00	1,014 97	Cunningham, W.	3,780 00	692 04
Chapman, M.	3,480 00		Curry, V. G.	2,700 00	
Chapman, R. J.	2,820 00		Cushing, T. (July 16) ...	2,400 00	
Charbonneau, L. (Mar. 1)	2,820 00		Dack, E. N.	3,600 00	
Charron, R. E.	2,700 00	833 28	Dafoe, L. G.	3,900 00	
Chartier, A. (June 3)....	3,500 00		Dale, W.	3,000 00	1,379 29
Chater, W. N.	4,200 00	570 44	Dalton, W. J.	2,400 00	
Cheriton, G. P.	2,700 00	1,048 32	Daly, C. J.	3,600 00	
Children, G. A.	4,200 00		Daly, F. St. L. (Dec. 12) ..	4,200 00	
Clair, G. G.	4,200 00	3,073 09	Daly, W. C.	2,700 00	
Clapperton, R.	3,600 00		Danis, N. B.	4,800 00	
Clark, C. H.	2,400 00		Darling, H. W.	3,600 00	
Clark, E. M.	2,700 00		Davenport, R. F.	3,600 00	
Clark, Q.	2,820 00	792 62	Davis, A. E.	3,900 00	
Clarke, F. F.	6,000 00	323 08	Davis, F. M.	3,600 00	329 84
Clarke, K. H. J.	3,600 00	838 31	Davis, J. M.	2,400 00	
Claudet, H. H.	2,700 00		Davis, J. W. (Jan. 19)....	3,600 00	
Cloutier, P. A. N.	2,400 00	743 05	Davis, P. T. (Dec. 1)....	4,000 00	470 90
Coates, G. S.	2,400 00		Davis, W. M. (Jan. 24)....	2,700 00	
Cochrane, H. G. (Nov. 27)	4,000 00		Davison, M. J. (Jan. 5)....	2,400 00	2,028 03
Cockerline, E. W. (Apr. 22)	4,340 00		Davison, T. J.	2,400 00	418 62
Coffey, W.	2,700 00		Dawson, C. B. (Nov. 12) ..	3,600 00	
Cole, A. I.	3,120 00		Decatur, E. K.	3,000 00	2,558 52
Cole, J. M. (Nov. 21)....	2,820 00		Deegan, A. S. (July 16)...	3,300 00	
Coleman, J. G. (Nov. 10) ..	2,700 00		Delavignette, J. H.	2,700 00	
Confer, B. A. (U.S. Funds)	3,600 00		De Lisle, E. J.	2,820 00	
Cook, W. R.	2,520 00		Dennis, A. C.	3,300 00	563 39
Cooke, A. D. (Sept. 7)....	3,000 00		De Roche, W. E. P.	4,200 00	
Cooke, B. B.	2,400 00	627 78	Derby, E. J.	2,400 00	
Cooke, W. W.	3,600 00	1,843 40	Desormeaux, E.	3,000 00	
Cooper, H. H. (June 1)...	2,400 00		Detwiler, J. B. (Sept. 1)...	3,600 00	
Cooper, N. R. (Sept. 17) ..	3,000 00		*Devitt, E. A. A.	2,880 00	737 42
Cooper, W. E.	3,900 00	714 79	Devlin, J. C.	2,700 00	
Corbeau, L. P.	2,400 00		DeWolfe, J. F. (July 14) ..	3,000 00	
Corlett, M. E.	2,820 00		Dexter, H.	2,500 00	
Corley, J. J.	2,400 00		Dietrich, F. H.	2,700 00	
Corrigan, F. A.	2,700 00	369 65	Dion, A. H.	4,200 00	
Corrigan, F. J.	3,420 00		Dion, S. L.	3,000 00	
*Costello, T. L.	2,700 00		Dixon, E. S.	4,800 00	
Cottle, F. G.	6,000 00	470 35	Dobson, A. (Apr. 1)....	3,000 00	
Couch, T. G.	3,720 00	734 71	Dockstader, C. C.	3,600 00	367 90
Coughlin, E. F.	3,900 00		Dodd, W. C. (July 16)....	2,700 00	
Coughlin, J. M.	2,700 00	362 16	Doheney, C. B. (Mar. 1) ..	4,320 00	
Cowen, E. A. A.	2,700 00		Doig, A. E.	4,200 00	543 71
Cowen, E. S.	2,700 00		Dolan, F. J. (Jan. 5)....	3,300 00	495 86
Cowley, J. A. E.	2,400 00		Donald, R. T.	4,800 00	
Crabtree, T. B.	3,900 00		Dorion, T. (Feb. 8)....	3,000 00	
Cragg, L. C.	2,700 00	3,287 79	Doull, R. M. (Jan. 23)....	4,500 00	604 07
Craig, C.	4,200 00	1,092 77	Dover, W.	2,820 00	
Craig, W. F.	4,200 00	404 30	Duggan, P. J.	4,200 00	495 81
Cramp, D. L.	4,200 00	1,275 68	Duke, D. De S.	2,682 00	
Cramp, T. M.	2,400 00		Duncan, P. M. (Jan. 16) ..	2,400 00	2,405 41

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Durrant, J.	3,080 00	2,558 68	Gatehouse, D. H.	3,600 00	3,678 79
Dwyer, M.	5,000 00	450 83	Gavsie, C.	6,000 00	331 34
Earl, J. V.	3,000 00		Geoffrion, C. A.	3,900 00	770 63
Earp, H. J.	3,000 00	2,870 91	Gerrow, N. E.	3,600 00	1,570 48
Eastwood, L. A. R. (May 3)	4,200 00		Gervais, L. H.	3,600 00	
Edgington, B. F. (Nov. 26)	3,300 00		Gibbs, G. H.	4,800 00	1,865 22
Edmison, H. H.	3,600 00	354 02	Gibbs, H. B.	2,400 00	922 32
Ekman, C. M.	2,400 00	1,662 47	Gibson, I. M.	2,700 00	1,140 07
Elliot, H. W.	3,000 00		Gibson, J. E.	3,300 00	
†Elliott, C. E.	3,600 00	1,343 23	Gilchrist, A. R.	5,000 00	
Elliott, D. R.	4,000 00		Gilchrist, R. F. (Mar. 12)	2,400 00	
Elliott, H. W.	3,000 00		Giles, D. (Dec. 27)	5,000 00	1,224 45
Elliott, T. W. (Apr. 11)...	2,400 00		Ginsberg, J.	2,820 00	
Ellis, A. A.	3,000 00	1,172 26	Giroux, A. R. P.	3,000 00	814 19
Ellis, D. L.	2,400 00		Glover, H. S.	3,600 00	
Ellis, F. A. (May 21)....	3,480 00		Goldenberg, H. C.	6,600 00	522 89
Erskine, D. M.	3,420 00	403 90	Gooderham, R. M. (May 6)	4,200 00	434 65
Everett, A. C.	3,900 00	456 74	Goold, J. N.	2,700 00	
Fairlie, J. W. (Nov. 1)...	3,900 00	777 05	Gordon, L. L.	3,000 00	
Fairman, F. W.	3,000 00		†Gordon, M. G. (U.S. Funds)	4,800 00	
Farquhar, M. G. (Jan. 16)	2,790 00	1,765 64	Gordon, W. B.	4,800 00	
Farquharson, A. L.	2,400 00	794 48	Gougeon, E. N. (Aug. 8)...	4,500 00	
Fawkes, J. E.	3,000 00	856 15	Gourlay, J. B. (Sept. 16)...	2,700 00	303 29
Fenwick, S. J. (Oct. 2)...	2,400 00	627 70	Gowenlock, R. J.	2,400 00	
Ferguson, A.	2,700 00		Graffey, G. A.	2,700 00	
Ferris, W. V.	2,400 00	1,245 71	Grant, J. S.	3,120 00	
Fiegehan, M. G. (Jan. 16).	4,200 00	683 58	Grant, L.	4,200 00	
Field, F. F. (Jan. 21)...	3,300 00		Grant, S. J.	2,700 00	1,978 68
Findlay, S. R.	3,000 00		Gravel, C. A. (May 23)...	2,500 00	
Finkle, C. S.	5,400 00	570 58	Graveley, O. C.	2,820 00	482 93
Fiske, W. R.	3,720 00	1,792 38	Gray, G. S.	7,500 00	2,799 83
Fisken, G. K.	4,200 00	698 88	Gray, K. H.	3,900 00	
Fitzgerald, G. F. (Jan. 16)	2,700 00		Gray, T. J. (Apr. 9)	2,820 00	
Fitzgerald, T. H.	3,300 00		Gregg, E. E. (July 1)....	3,300 00	
Fitzpatrick, W. H.	3,600 00		Grenier, M.	2,400 00	
Flanagan, O. L. (Jan. 25).	3,600 00	1,102 04	Gronau, F. G. (Dec. 1)...	3,000 00	
Fletcher, J. E. (Jan. 29)...	4,200 00	2,641 40	Hair, A. H. D.	3,000 00	
Flinn, T. H. (Feb. 16)...	2,700 00		Hall, F. E.	4,800 00	797 74
Fonger, H.	2,400 00	1,832 70	Hamilton, G. P.	3,900 00	
Ford, M. H. C.	3,300 00	1,365 42	(U.S. Funds)		
Ford, W. H. (Jan. 9)	2,400 00		Hamilton, R. A. (Feb. 24).	3,600 00	304 93
Forrester, G. E. (July 16).	2,700 00		Hand, P. H.	2,820 00	
Foster, R. E.	3,600 00	313 91	Hankin, E. A.	4,800 00	1,392 34
Fowler, J. (Oct. 16)....	3,000 00		Hanley, A. E. (Aug. 1)...	4,100 00	569 62
Fowler, N. W.	3,600 00		Hannigan, J. A.	2,700 00	
Francis, W.	3,600 00		Harold, W. A.	2,400 00	
Fraser, C. R.	3,000 00	589 43	Harp, K. E.	2,700 00	
Fraser, D. M.	2,700 00		Harris, C. R.	2,700 00	
Fraser, J. D.	3,000 00	692 48	Harris, D. W.	3,120 00	431 20
Fraser, J. P.	2,820 00	373 22	Harris, K. S.	3,600 00	343 82
Fraser, R. A. S.	3,120 00		Harris, W. R.	4,200 00	
Frawley, H.	4,200 00		Harrison, B. E.	4,800 00	688 19
Frechette, J. A. R.	2,700 00		†Hart, G. J. P. (Aug. 20)...	3,300 00	419 18
Frizzle, H. R.	2,700 00		Hart, H. W.	3,200 00	675 22
Frost, S. R.	2,400 00		Hart, L. (Aug. 1)....	4,200 00	
Furlong, F. B. (Jan. 28)...	2,700 00	1,270 49	Hart, L. G. C. (Jan. 16)...	3,000 00	
Fyshe, T. M.	4,000 00		Hart, R. J.	3,000 00	1,235 46
Gain, J. H. (Feb. 1)....	3,900 00		Harvey, J. P.	3,600 00	533 13
Galloway, D. M.	4,800 00	1,969 31	Harvey, R. S.	2,700 00	661 35
Garbutt, G. C. (Mar. 9)...	3,900 00	333 43	Hawker, A. H.	2,400 00	2,124 92
Gardner, J. D.	3,600 00		Hawkins, J. G.	2,400 00	312 80
Garrett, J. C. (June 1)...	2,500 00		Hawkins, T. M.	4,000 00	
Garrow, M. C.	3,420 00		Hay, E. C. (July 16)....	3,000 00	
Garside, C.	2,400 00		Haydock, A. W.	3,720 00	1,652 93
Gastonguay, L. G. (Feb. 1)	3,000 00	731 29	Haydon, H. H.	6,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hays, E. O.	2,400 00	749 52	Johnston, D. W.	2,820 00	
Haney, H. D.	3,000 00	832 66	Johnston, J. H.	2,400 00	
Hehner, E.	4,200 00		Johnston, T. L. (Feb. 25) ..	3,000 00	
Hening, J. (Nov. 16)....	2,400 00		Jones, A. E.	2,400 00	760 68
Henwood, J. G. (July 16) ..	2,700 00		Jones, A. R.	4,200 00	1,332 86
Herrin, R.	2,520 00		Jones, H.	2,996 00	
Herriott, G. H.	3,600 00		Jones, T.	4,200 00	
Hessey, A. P.	3,420 00		Joynt, G. A.	2,400 00	
Hewett, F. V. C.	6,000 00	910 71	Kaye, G. P.	5,100 00	427 69
Hicks, S.	3,300 00		Kearney, T. J.	2,700 00	
Hill, A.	2,790 00	558 12	Keenleyside, R. D.	5,800 00	926 56
Hill, H. F.	2,400 00		Kelly, B. W.	4,200 00	1,903 68
Hings, D. L. (July 16)....	3,900 00	634 64	Kelly, R. L. (July 3)....	4,200 00	
Hinton, W. H.	3,000 00	306 32	Kendell, F. J. (Nov. 16) ..	2,820 00	
Hirst, D. J.	3,600 00		(U.S. Funds)		
Hoad, P. R.	3,600 00		Kenderdine, J. E.	4,500 00	915 02
Hoare, E. S.	3,180 00		Kennedy, J. de N.	7,500 00	
Hodge, R. G.	3,000 00		Kennedy, W. C. (Nov. 10)	3,000 00	1,387 77
Holbrook, L. W.	3,300 00		Keppel, J. W. (May 15)...	5,000 00	
Holthby, A. S. T.	3,600 00	1,675 07	Kerby, W.	3,420 00	481 07
Homersham, V. R.	4,200 00	3,127 36	Kerr, R. J.	3,900 00	776 53
(U.S. Funds)			Keyes, L. R.	3,600 00	421 54
Hopson, T. W.	2,700 00		Kiernan, R. L.	2,400 00	1,816 15
Hore, F. W.	3,600 00	1,366 70	Kilby, M. S. (Feb. 23)....	3,300 00	
Howard, T. E.	4,500 00	2,069 34	Kimmerly, G. W.	2,700 00	301 33
Howard, W. C. R.	3,900 00		King, A. (June 14)....	2,700 00	
Howman, W.	2,700 00	665 05	King, A. M.	3,300 00	
Hubbard, E. A.	2,700 00	1,792 92	King, M. R.	2,700 00	630 17
Hudson, A. M.	4,800 00	739 87	Kingsland, N. W. (Nov. 22)	3,600 00	
Huggan, J. L. (Dec. 14)...	2,400 00		Kingstone, G.	2,400 00	
Hughston, H. A.	3,000 00		Kinzer, H. D. (Nov. 30) ..	3,000 00	
Hume, G. S.	4,620 00	2,053 35	Kirkpatrick, C. W.	4,500 00	714 32
Humphrey, G. L.	3,558 00	969 89	Kitchen, J. M.	4,500 00	
Humphrys, G. C.	2,700 00		Knight, B. F.	3,120 00	
Hunter, R. B.	3,900 00	1,155 51	Knight, R. G.	2,580 00	
Hutchinson, S.	3,600 00		Kotlarsky, H.	2,400 00	
Irvine, J. S.	4,200 00		Kyle, D. G.	3,600 00	
Irwin, L. D. (July 16)....	3,600 00		LaBerge, C. F. (Apr. 8)...	2,400 00	
Israel, R. W.	3,780 00	1,104 80	Lachance, R. (Nov. 3)....	3,600 00	
Jack, J. G.	4,500 00	1,039 82	LaChappelle, W. D.	3,300 00	
Jackson, Q. A. (June 1)...	3,300 00		(Oct. 10)		
Jackson, T. S. (Aug. 3)...	2,400 00	371 69	Laliberte, A.	2,400 00	
Jacobs, L. C.	7,200 00	1,080 71	Lalonde, A. E. (Apr. 1)...	3,300 00	
Jacobs, W. H. (Sept. 8)....	3,600 00		Lamb, H. J.	4,800 00	
Jago, R. N. (Apr. 1)....	3,300 00		Lamprey, J. H.	5,100 00	600 75
James, G.	4,500 00	661 65	Langford, N. P.	2,700 00	
James, G. A.	3,600 00		Lannin, W. D.	3,000 00	332 77
Jamieson, E. C. (July 1) ..	3,300 00		Laperriere, M. M. A.	2,400 00	
Jamieson, J. K.	4,660 00	558 24	(July 14)		
Jamieson, L. D. (Oct. 1)...	2,880 00		Lapp, H. C.	3,900 00	1,375 36
Jamieson, R. E.	7,200 00		Larson, E. G.	2,700 00	
Jansen, A. A.	4,200 00	1,024 12	Law, L. W.	2,400 00	
Jarman, A. W. S.	2,400 00	2,229 10	Lawson, R. E. (July 15)...	5,000 00	
Jarvis, G. M.	4,800 00		Layborn, R. A. C.	2,820 00	
Jeckell, F. L. (Apr. 21)...	6,000 00		Leamy, F. A.	2,400 00	
Jefferies, A.	2,520 00		Lebel, L.	2,400 00	
Jeffery, C. C. (Sept. 1)...	3,200 00	974 87	Lecky, W. S.	5,000 00	
Jennings, E. G.	3,600 00	1,500 87	Lee, A. G.	3,600 00	726 50
Jennings, R. B.	4,200 00	1,630 66	Lee, F. S. (Dec. 24)....	4,200 00	772 41
Jennison, G. L.	4,500 00	346 07	Lefort, J. S.	3,000 00	
Johnson, G.	2,700 00		Lemay, H. P. (May 27)...	3,240 00	
Johnson, G. A. (Oct. 12)...	2,700 00		Leore, J.	2,700 00	
Johnson, R. E.	4,200 00		LeQuesne, A. J.	3,180 00	898 00
Johnson, R. G.	4,200 00		Leslie, A.	2,400 00	
Johnston, B. A.	4,200 00	501 59	Leslie, E. A.	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lesmond, C. A. (Oct. 4) ..	2,700 00		Matheson, R. H.	5,000 00	1,673 15
Lester, D. W.	2,460 00		Mathews, G. C.	2,400 00	
Levine, H. M. (Jan. 17) ..	2,700 00		Mathewson, F. S.	3,000 00	
Lewis, H. P.	3,000 00		May, W. T.	4,200 00	
Lewis, J. J. (Nov. 1)	3,000 00		Mayall, W.	3,600 00	1,359 67
Light, W. A. (Mar. 27)	3,300 00	304 01	Mayer, L. D.	2,820 00	
Lingren, C. E.	3,000 00		McAteer, L. R. C.	3,600 00	2,546 66
Livingston, R. H.	2,400 00		(U.S. Funds)		
Locke, C. R.	3,300 00		McCann, J. J.	2,700 00	
Lodge, M. C.	2,700 00	409 91	†McCardle, H.	4,200 00	
Logan, R. R.	4,200 00	1,019 76	McCarthy, J. D.	3,420 00	
Low, G. B. (Jan. 1)	2,400 00	620 09	*McClelland, W. R.	3,300 00	636 29
Low, H. A. (Oct. 1)	2,880 00		McClintock, W. N.	2,700 00	
Lowman, C. (July 16)	3,300 00		†McColough, R. W.	6,500 00	720 28
Lucas, R. F.	2,400 00		McCrea, R. L.	3,900 00	
Lumsden, H. A.	4,200 00	1,339 42	McCreedy, W.	3,600 00	
Lunt, A. D.	3,600 00		McDermott, W. E.	3,120 00	593 73
Lyons, P. D.	3,900 00		McDevitt, E. C.	3,000 00	
†MacAdams, A. J.	3,300 00		McDonald, D. A.	2,400 00	
(U.S. Funds)			McDonald, D. M.	3,120 00	
MacCallum, A. R.	3,600 00		McDonald, F. C. (Sept. 1) ..	4,200 00	
MacCartney, C. G.	2,700 00		McFarlane, C. L. (Nov. 23) ..	3,300 00	
MacDonald, A. B.	2,520 00		McGarrigle, P. W.	2,400 00	
(Nov. 10)			McGovern, T. F. (May 1) ..	3,000 00	
MacDonald, A. E.	2,400 00	1,528 95	McGugan, A. (Feb. 4)	5,000 00	1,042 81
MacDonald, G. W.	4,800 00		McInnes, W. A.	2,400 00	2,408 01
MacDonald, R. D.	4,380 00	4,262 99	McIntaggart, L. E.	2,700 00	
(U.S. Funds)			McIntosh, H. C.	3,900 00	
MacDonnell, G. F.	3,600 00	4,579 90	McKinley, F. A. (Aug. 1) ..	3,000 00	
MacEwan, P. B.	4,500 00		McLaren, R. V.	3,300 00	1,244 40
MacGregor, N. D.	2,400 00		(U.S. Funds)		
MacInnes, F. G. (May 1) ..	2,700 00		McLaren, S. C.	5,400 00	602 96
MacKay, P. E.	3,060 00		McLean, W. R.	2,400 00	
†MacKenzie, K. M.	3,435 00	1,840 90	McLennan, J. A.	3,000 00	
Mackey, E. L. (Oct. 25) ..	2,700 00		McLennan, R. (Jan. 23) ..	2,400 00	
MacLean, C. H.	2,400 00		McMaster, A. E.	8,500 00	384 61
MacLean, S.	2,400 00		McMillan, R. S.	3,000 00	
MacLean, W. M.	4,340 00	628 39	(U.S. Funds)		
MacLeay, R.	2,700 00		McMonagle, B. C.	3,600 00	
MacLennan, A.	2,400 00		McNeely, F. G.	3,300 00	
MacLeod, F. E.	2,520 00		McNeil, D. G. (Sept. 1) ..	3,600 00	
MacMillan, H. S.	3,000 00		McNicol, M.	3,600 00	960 27
MacRae, F.	3,000 00	838 67	McParlane, J.	3,600 00	1,347 17
MacRostie, D. (May 1) ..	2,400 00		McPherson, W. O.	2,700 00	756 61
Madden, J. E.	2,400 00		McRoberts, D. (Jan. 11) ..	4,200 00	784 85
Magurn, C. F.	3,300 00		Meath, W.	3,300 00	
Mah, H. W. (July 16)	2,400 00		Medland, E. R.	4,200 00	2,492 77
Mahoney, J. J.	2,880 00		(U.S. Funds)		
Maitland, P. F.	4,500 00	2,623 16	Meighan, J. A.	2,400 00	
Malley, H. R.	6,000 00	980 20	Menagh, E. J.	2,400 00	
Manning, G. G.	4,320 00	924 00	Menendez, C. G.	4,620 00	
Manson, G. J.	4,800 00	987 12	Mercer, E. G.	2,400 00	
Manuel, G. C.	2,790 00		Mercier, A. R.	2,700 00	
Markey, D. C. (Jan. 18) ..	3,300 00	750 21	Merrett, J. C.	3,720 00	
Marquis, C. H.	2,400 00	599 89	Merrigan, T. D.	3,720 00	
Marsh, G. F.	4,200 00		Meyers, D. J. O.	5,100 00	
Marsh, H.	2,700 00		Michie, V.	4,800 00	2,739 65
Marsh, J. A.	5,000 00	819 37	Miller, A. W. (U.S. Funds) ..	3,600 00	1,407 30
Marshall, J. J.	3,000 00		Miller, D. H. (U.S. Funds) ..	3,600 00	1,310 23
Marshall, J. M.	2,700 00		Miller, R. B.	3,000 00	
Martin, A. J.	6,000 00	342 21	Miller, R. F.	3,000 00	
Martin, G. T.	2,400 00		Miller, W. C. (U.S. Funds) ..	4,500 00	667 03
Martineau, T.	3,000 00		Millman, N. C.	6,600 00	384 95
Mason, G. S.	3,900 00		Milne, A. N.	2,820 00	
Mason, J. C. (Jan. 1)	3,300 00		Milne, E. T.	5,400 00	

DEPARTMENT OF MUNITIONS AND SUPPLY

K—13

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Milton, L. A.	3,300 00		Oxley, R. M.	2,400 00	
Mingle, W. R.	2,460 00	988 02	Paddon, R. T.	2,700 00	
Mitchell, E.	3,300 00		Pain, F.	3,000 00	
Mitchell, H. C.	2,700 00		Palen, F. A.	3,060 00	1,972 67
Mitchell, J. A. (Apr. 11) ..	2,400 00		Palmer, F. D. (Jan. 1) ...	2,760 00	
Moffat, C. L. G. (May 7) ..	3,600 00		Palmer, K. B.	7,200 00	
Moffatt, S.	3,300 00	734 35	Palmer, L. C. D.	4,500 00	326 01
Monds, W.	3,000 00		Parisien, C. (Feb. 8)	2,400 00	
Monks, R. (May 1)	3,600 00		Parker, A. S.	3,300 00	
Montgomery, J. R.	3,180 00		Parker, E. (Nov. 18)	2,580 00	
*Monture, G. C.	4,440 00	1,868 67	Parsons, G. (June 25)	3,600 00	
Mooney, J. R. (U.S. Funds)	5,000 00	3,290 20	Paterson, J. A. H.	3,900 00	305 88
Moore, F. W.	3,000 00		(Nov. 11)		
Moore, J. E.	2,400 00		Paterson, W. W. J.	3,300 00	
Moore, W. H.	2,700 00		Patterson, F. D.	3,300 00	
Moorman, D.	2,700 00		Patterson, W. T.	5,400 00	
Mordasewicz, S.	3,420 00		Patton, H. G.	3,600 00	2,836 36
Morgan, A. S.	5,100 00	465 09	Payne, J. E.	2,700 00	
Morgan, J.	2,400 00		Peace, W. B. (Jan. 15) ...	2,700 00	
Morison, G. P.	3,600 00		Pearson, C. T.	3,600 00	
Morley, J. A.	3,600 00	1,111 28	Pearson, H. (July 12)	4,200 00	
Morris, V. G.	3,420 00	1,454 34	Peasey, R. F.	3,111 00	836 69
Morrison, C. P.	4,320 00		Peene, R. H. (Jan. 6)	3,000 00	
Morrison, D. M.	7,500 00		Pelangio, M.	3,000 00	
Morshead, C. E. W.	3,720 00		Pelletier, P.	3,000 00	
Morton, B. R.	2,700 00		Percival, W.	6,500 00	1,636 72
Moseley, F. A.	3,000 00	1,183 78	Pereira, A.	2,400 00	
Moxley, O. H.	2,400 00	823 31	Petapiece, D. K. (June 14)	2,820 00	
Moyer, M. C.	4,200 00	1,089 72	Peterkin, K. C.	2,400 00	
Muirhead, J.	3,600 00	439 10	Peters, A. T. (Sept. 30) ..	3,120 00	
Mulligan, F. A.	3,000 00		Pettitt, S. H.	6,600 00	2,477 99
Munro, G. H.	3,000 00	853 96	Picard, G.	2,400 00	
Murphy, E. J.	2,700 00		Piche, G. C.	4,800 00	1,272 85
Murphy, W. F. G.	2,820 00	453 87	Pickard, J. W.	2,400 00	786 94
Murray, C. I.	3,900 00	437 17	Pierce, E.	3,900 00	1,314 68
Murray, D. (Oct. 20)	2,400 00		Pierce, S. D. (U.S. Funds).	5,110 00	4,278 21
Murray, J. R.	2,400 00		Pinder, F. G.	2,700 00	1,826 39
Murray, R. F.	2,700 00	538 10	Plourde, T. L.	2,400 00	
Mutch, J. M.	2,400 00		Pook, C. H. O.	4,200 00	1,683 11
Nault, S. A.	2,820 00		Poole, F. J.	3,240 00	745 45
Neely, G.	4,200 00	1,579 70	Pope, J. H. (Jan. 16)	3,600 00	
Neville, A. R. (Oct. 16) ..	3,000 00		Porter, J. F.	3,120 00	
Neville, W. J.	3,420 00		*Power, F. X.	3,180 00	
Newman, A. H.	3,600 00		Powrie, R. D.	3,600 00	
Niblock, R. B.	2,700 00	938 59	Presst, R. G. (Jan. 16) ...	4,200 00	1,246 64
*Nichol, W. E.	2,700 00		Price, L. L.	6,000 00	
Nicholson, E. A.	2,820 00		Priddle, J. M.	2,520 00	
Nicoll, H. W. (July 23) ...	3,600 00		Pulford, H. L.	3,300 00	
Noble, J. M. (Jan. 25)	3,600 00	484 43	†Purcell, W. F. H.	3,600 00	370 91
Ogilvie, G.	5,000 00	649 33	(U.S. Funds)		
Ogilvy, J. A. (Feb. 20)	3,600 00		Pyke, E. W.	2,700 00	
O'Hara, J. P.	2,400 00		Pyne, R. A.	3,600 00	
O'Hara, J. W.	3,300 00	2,448 78	Quast, N. W.	3,900 00	
O'Leary, D. A. H.	3,600 00		Quesnel, J. A. W.	2,700 00	510 51
O'Mara, G.	5,400 00	357 15	Quick, F. M. (U.S. Funds)	3,210 84	2,269 66
O'Neil, P. R. (Dec. 4)	3,000 00		Rabkin, E. (July 16)	2,400 00	
O'Neill, E.	2,820 00		Racine, H. S.	2,400 00	
O'Neill, J. B.	2,400 00		Ragsdale, J. E. (July 16) .	2,400 00	
O'Neill, T. W.	2,400 00		Randall, W. E.	2,412 43	1,264 07
Openshaw, J. E.	4,800 00	480 61	(U.S. Funds)		
Ord, J. R. W. (May 12) ...	3,000 00		Rayment, A. C.	4,200 00	
Ord, S. A. (Sept. 5)	3,600 00		Rea, W. H.	4,200 00	1,276 95
O'Regan, G.	2,400 00		Redmond, M. L.	2,400 00	
Orser, E. H.	3,000 00		Reevly, F. R. (Jan. 18) ..	4,500 00	896 43
Owen, W. H. (Aug. 19)	3,000 00		Reynolds, J. A. (Feb. 11) .	3,000 00	734 56

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Rhodes, L.	4,200 00		Silver, H. E.	3,300 00	
Rice, F. D. (Mar. 4)	3,000 00		Simpson, E. A.	3,000 00	
Richardson, E. C.	4,200 00		Sinclair, D. Q. (Feb. 1)	2,400 00	
Riddell, H. H.	2,820 00		Sirrs, J. R.	3,300 00	385 60
Rimmer, A. L.	2,400 00	2,332 42	Sissons, H. J.	3,900 00	2,324 07
Ringsleben, W. C.	4,200 00		Skelton, H. M.	3,600 00	1,095 94
Roach, J. F.	3,300 00		Slessor, J. B.	2,400 00	535 36
Roberts, W. R.	4,800 00	1,077 65	Smith, A. R. (Jan. 20)	2,700 00	
Robertson, Albert E.	2,700 00	1,228 99	Smith, C. C. (July 16)	2,700 00	
Robertson, Allan E.	2,700 00		Smith, D. E.	3,600 00	
Robie, R. A. (Aug. 26)	4,200 00		Smith, D. M.	2,700 00	883 44
Robidoux, C. G.	2,820 00	1,096 70	Smith, F. H. (Sept. 15) ...	2,700 00	
Robinson, D. P.	4,500 00	470 68	(U.S. Funds)		
Robinson, R. E.	4,140 00		Smith, H. C.	3,300 00	
Robinson, R. J.	3,900 00	402 94	Smith, J. B.	4,200 00	567 75
Robinson, W. F.	2,400 00	1,620 39	Smith, J. R.	3,000 00	
Robshaw, W. E. (Sept. 16)	3,000 00	1,204 24	Smith, N. J.	2,700 00	
Robson, J. A.	4,500 00		Smith, R. T. (June 12) ...	3,600 00	
Roche, I. F.	3,300 00	713 14	Smith, T. H.	3,000 00	1,887 01
*Rochester, G. H.	3,480 00	959 12	Smith, V. A.	4,200 00	
Rochester, L. B.	3,900 00		Smith, V. P. H.	2,400 00	808 14
Rochester, W. L.	3,000 00		Smye, F. T. S.	5,000 00	1,131 97
Rochon, J. M.	2,400 00		Smyth, C. B.	2,700 00	
Rockliff, A.	3,000 00	465 59	Smyth, H. T. (Sept. 28) ...	4,200 00	
Rogers, E. H.	2,820 00	1,268 23	Snell, B. D. (Oct. 28)	4,800 00	1,760 58
Rogers, W. J. R.	4,200 00		Sneyd, R. E.	3,300 00	
Rolland, E. (Jan. 29)	4,200 00	941 75	Sproatt, C. B.	4,500 00	668 92
Root, C. A.	4,000 00		Sproule, F. A.	3,600 00	
Rosebrugh, H. J. (Nov. 5)	4,200 00	1,716 59	Stanley, W. T.	2,400 00	
Rosenberry, D. D.	5,100 00	659 73	Stannard, D. A.	5,400 00	570 47
Rosewarne, P. V.	4,020 00	1,430 11	Stark, J. (July 16)	2,700 00	
Ross, D. A.	2,700 00	1,797 49	Stenason, W. G. (May 20)	3,600 00	
Ross, I. N.	2,400 00		Stenning, C. B.	5,000 00	416 80
Ross, M. A.	3,300 00		Stephenson, S. C.	3,420 00	
Ross, M. V. (Jan. 16)	4,200 00	1,512 46	Sterne, E. T.	8,000 00	1,565 59
Ross, W. O.	2,700 00		Stevens, W. C.	2,700 00	1,073 52
Rothon, A. F.	2,700 00	1,036 00	Stevens, W. H.	2,700 00	
Rounthwaite, F. G.	7,200 00		Stevenson, H. J.	5,470 00	
(June 8) (U.S. Funds)			Stewart, W. W.	3,160 00	4,169 89
Rourke, M. F. (May 1) ...	2,700 00		Stirling, J. B. (Jan. 16) ...	4,200 00	2,933 32
Rous, M. E. (July 31)	3,000 00		Stoliker, J. F.	3,840 00	1,204 39
Rowe, E. E.	2,820 00		Stones, H. C.	3,120 00	
Ruby, L. C.	4,800 00	668 35	Street, H. D.	2,520 00	
Russell, A. E. (Feb. 1)	3,300 00		*Strong, R. A.	4,020 00	
Rutter, H.	3,000 00		Stuart, S. J.	4,200 00	1,293 49
Rymal, G. W.	3,600 00		Sturdee, E. A. (U.S. Funds)	5,000 00	361 00
Rymes, H. J.	4,200 00	1,006 49	Sullivan, J.	2,820 00	
Sadler, J.	2,400 00		Sunderland, H. M.	5,970 00	369 73
Sarrasin, F.	2,400 00		Sutherland, J. A.	2,820 00	
Saunders, H. E.	4,800 00	1,694 02	Swabey, H. W. B.	4,200 00	
Saunders, R. E.	3,600 00		Swanson, G. M. R.	3,000 00	
Sayers, R. E.	2,700 00		Taylor, C. E.	2,520 00	
Scott, J. B. (U.S. Funds) ..	4,800 00	1,224 59	Taylor, F.	2,820 00	
Scott, J. C.	4,200 00		Taylor, J. F.	2,400 00	
Scott, N. M.	5,000 00	482 86	Taylor, T. (Sept. 1)	3,600 00	1,057 12
Scott, R. K.	2,700 00		Taylor, W.	2,700 00	
Scott, W. B.	3,000 00	986 07	Taylor, W. J.	5,100 00	1,223 47
Shannon, J. R.	2,700 00		Tennant, N. B. (Jan. 7) ..	4,200 00	
Shaw, D. W. (Jan. 5)	4,200 00		Thesserault, J. H.	3,600 00	
Shearer, R. K.	3,000 00	1,352 00	Thetford, G. A.	3,200 00	
Sheehan, E. W.	3,120 00		Thomas, A. M.	2,700 00	
Shoppey, J. W. (July 16) ..	2,700 00		Thomas, D. A.	4,200 00	
Sherwood, L. H.	3,600 00	1,460 94	Thompson, E. E.	3,600 00	
Shipman, T. H. C.	2,400 00		Thompson-Dinahan, J. R.	2,400 00	374 45
Sigmundson, S.	4,200 00	693 45	(Jan. 18)		

DEPARTMENT OF MUNITIONS AND SUPPLY

K-15

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Thomson, L. R.	8,000 00	1,570 96	Watson, K. C.	4,200 00	
Thomson, R.	4,500 00		Watson, W. S. (June 24)...	5,000 00	
Thorburn, W. H.	3,600 00	355 40	Watt, W. C.	5,000 00	978 11
Tidd, W. H. (June 16)...	2,400 00		Weatherbie, S. S.	4,800 00	907 30
Tillotson, M. C.	3,600 00		Weatherstone, A.	4,500 00	1,452 46
Tindale, A. S.	7,200 00	317 25	Webber, L. K.	5,000 00	1,430 87
Tingley, G. W.	5,000 00	2,228 90	Weiss, P.	3,300 00	
Todd, E. A.	2,700 00	401 00	West, H. R.	3,000 00	
Tolmie, A. W.	4,200 00	1,360 60	Whaley, W. M.	3,300 00	
Torrance, G. A.	3,720 00		Wharton, S. E. (Apr. 1)...	3,600 00	
Traynor, D. H.	4,500 00	1,916 20	Wheaton, L. H.	4,200 00	2,147 95
Trimingham, K. F. (July 1)	3,300 00		*Wheeler, C. C.	3,060 00	
Tripp, C. D.	3,600 00	898 72	White, A. A.	2,400 00	1,450 16
Trudeau, J. N.	3,600 00	319 13	White, W. H. C.	3,496 00	2,629 38
Tuer, W. C.	3,600 00	366 75	(U.S. Funds)		
Tupper, F.	2,600 00	429 60	Whitmore, A. W.	3,558 00	
Turley, G. T.	2,700 00		Whitten, A. R.	3,600 00	
Turnbull, W. C.	2,820 00		Whitten, W. J. (Feb. 22)...	3,300 00	451 49
Turner, J. G.	3,780 00	945 67	Wickett, G. R.	3,600 00	
Turner, R. A. H. T.	2,700 00		Wignton, R. L. (June 4)...	3,600 00	
Tutt, R.	3,300 00	1,025 68	Wildman, H. B.	3,600 00	1,032 03
Tyler, A. K.	7,500 00	804 65	Wilfert, F. W.	3,300 00	3,175 32
Uncumc, C. H.	2,820 00		Wilford, W. E.	6,600 00	
Uren, W. E.	7,500 00	600 13	Williams, A. E. (Mar. 1)...	3,000 00	1,549 02
Usselman, F. J.	2,520 00		Williams, F.	2,400 00	
Valiquette, J. W. (June 11)	2,400 00		Williams, L. E.	2,400 00	
Valiquette, P. E. J.	2,400 00		Williams, W. F.	7,200 00	701 29
Vallance, A. (Sept. 21)...	2,700 00		Williamson, A. H.	8,000 00	1,916 69
Valois, P. A. (Nov. 1)...	2,400 00	800 45	Willis, W. A. (May 1)...	3,000 00	
Vanexan, J. H.	2,820 00		Wilson, A. D.	2,400 00	
Van Sickle, W. E.	3,120 00		Wilson, O. C.	2,400 00	
Vardon, L. M.	4,200 00		Wilson, T. G.	2,700 00	
Vaughan, T. E.	3,000 00		Wilson, V. W. G.	3,900 00	461 03
Virtue, J. H.	2,700 00		Wiser, H. J. (Jan. 1)...	10,000 00	862 78
Vissac, G. A.	9,000 00	3,302 16	(\$5,000 U.S. Funds and \$5,000 Canadian Funds)		
Vizer, C. (Sept. 20)...	3,000 00		Witthell, G. W.	5,400 00	455 73
Voyer, A.	3,300 00		Wolfe, J. P. (June 1)...	3,600 00	
Waddell, F. F.	3,900 00		Wolff, L. C.	2,700 00	
Waddell, W. M.	3,000 00	1,699 91	Wollaston, R. F.	2,400 00	
Wadge, J. P. (May 6)...	2,700 00		Wood, D. S.	3,000 00	4,448 67
Wagner, A. C.	4,200 00	1,632 89	Wood, G. T. (Jan. 12)...	2,400 00	1,572 46
*Wait, E. H.	2,700 00		Wood, J. P. (Jan. 20)...	2,700 00	
Walden, W. J. (Jan. 3)...	3,000 00		Wood, W. J.	2,700 00	
Wallingford, E. B.	2,700 00		Woodland, W. B. (Nov. 25)	3,600 00	
Walsh, W. (June 1)....	3,900 00		Wright, A. J. (Dec. 1)...	3,000 00	539 49
Walsh, W. G.	2,700 00		Wright, L. S. (Feb. 1)...	4,200 00	425 45
Walsh, W. H.	2,400 00		Wylie, J. H.	2,700 00	
Walton, C. K. (Aug. 9)...	2,820 00		Wynn, A. F. M.	2,820 00	
Wardle, P. J.	4,200 00	314 89	Yarnell, R. (May 15)...	4,200 00	
Warner, T. E.	3,480 00	832 58	Yumatoff, S. (Jan. 19)...	3,600 00	1,219 27
Warren, C. A.	3,300 00		Young, J. C.	3,000 00	
Washburn, W. J.	3,120 00	1,319 70	Young, J. H.	2,400 00	
Watkinson, W. G.	2,520 00	351 45	Younge, R. J.	3,000 00	
Watson, C. F.	3,000 00		Yuill, R.	5,100 00	315 04
Watson, J. W. (July 16)...	3,600 00		Zonneville, N. R.	3,000 00	799 84

* These employees received war duties supplements, (see list).

† These employees received per diem allowances in addition to salary, (see list).

As of March 31, 1944, there were 27 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): G. A. Briggs (Mar. 1), \$660; T. M. Bryson, \$1,000; T. L. Costello, \$420; E. A. A. Devitt, \$540; W. R. McClelland, \$600; G. C. Monture, \$960; W. E. Nichol, \$300; F. X. Power, \$240; G. H. Rochester, \$720; R. A. Strong, \$1,980; E. H. Wait, \$300; C. C. Wheeler, \$540.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling or living expenses in excess of \$300: R. D. Asselstyn, \$411.27; F. C. Ayers, \$359; F. Beaudoin, \$349.52; E. J. Burrough, \$851.28; A. L. Byron, \$1,011.88; R. H. Candy, \$1,497.24; J. H. G. Champagne, \$424.53; L. Christensen, \$545.51; T. M. Clarke, \$518.93; N. M. Cooke, \$395.69; L. Dufour, \$1,395.29; L. Dumoulin, \$361.27; T. M. Edwards, \$670.32; N. A. Fallow, \$369.11; S. Foley, \$490.01; J. E. M. Fournier, \$2,060.60; E. R. Fraser, \$1,178.15; C. W. Gale, \$4,468.22; J. L. Gareau, \$2,118.84; D. Garipey, \$592.39; D. Garry, \$588.70; G. F. Hancock, \$670.33; M. C. Hickey, \$670.33; C. B. Jennings, \$648.35; R. J. Lecky, \$106.77; J. C. Lessard, \$2,127.20; J. G. Lovesque, \$577.06; D. Maclean, \$503.89; M. C. MacLean, \$341.66; W. Marquis, \$641.36; T. Marshall, \$352.70; D. E. McIntyre, \$341.78; V. L. McKay, \$607.56; T. J. Meeklen, \$1,939.75; B. E. Murphy, \$379.69; E. L. Murray, \$705.79; F. G. Neate, \$555.48; C. C. McLaurin, \$664.34; C. L. O'Brien, \$397.53; J. P. O'Henaghan, \$2,764.47; S. Pilscher, \$381.78; A. M. Rideout, \$613.55; P. M. Rogers, \$805.31; T. P. Stakuruk, \$611.09; E. Swartzman, \$451.54; A. A. Swinnerton, \$890.21; V. M. C. Tippett, \$873.45; M. V. Tucker, \$670.33; J. A. Turcotte, \$403.23; A. S. Tuttle, \$1,330.72; J. C. Veness, \$973.21; S. Verity, \$695.40; A. S. T. C. Weddall, \$395.18; G. E. C. Wings, \$959.34; H. M. Young, \$754.37.

The following non-salaried employees and attached military personnel were paid actual living and travelling expenses in excess of \$300: D. W. Ambridge, \$4,445.57; A. C. Anderson, \$3,110.57; T. Arnold, \$2,182.88; F. K. Ashbaugh, \$1,919.23; G. C. Bateman, \$5,507.81; A. S. Bayne, \$2,814.55; D. V. Bays, \$1,089.53; J. A. Beckingham, \$1,109.88; F. H. Black, \$317.45; H. Borden, \$4,325.20; F. R. Boynton, \$595.55; G. A. Brace, \$2,798.31; G. F. Bradbury, \$1,437.62; F. H. Brown, \$2,210.73; K. M. Brown, \$3,657.56; E. J. Brunning, \$626.30; A. B. Buckworth, \$2,867.78; W. C. Campbell, \$352.43; W. M. Campbell, \$624.59; W. R. Campbell, \$418.77; C. N. Cutsaall, \$610.87; E. F. Carson, \$1,075.02; J. B. Carswell, \$871.68; L. Clegg, \$687.60; H. B. Collins, \$466.83; F. M. Connell, \$410.74; A. B. Cornell, \$1,200.43; G. R. Cottrelle, \$2,036.51; F. L. Cousins, \$7,852.82; G. W. Coyles, \$2,667.31; F. A. Cramp, \$1,413.36; L. M. Crandall, \$890.41; C. Crispin, \$4,779.51; R. A. Crysler, \$3,123.77; D. M. d'Albenas, \$1,940.53; N. B. Davis, \$754.03; J. C. Dawson, \$2,149.93; W. H. DeBlois, \$534.79; D. E. Dewar, \$2,071.96; N. F. Doyle, \$508.45; C. L. Drewry, \$332.71; C. W. Drury, \$1,048.83; J. Eaton, \$2,287; N. L. Elliott, \$866.77; V. E. Ellis, \$493.13; M. M. Evans, \$730.71; C. G. E. Feick, \$433.19; J. U. Fletcher, \$1,982.10; G. E. Foster, \$1,264.47; T. Fraser, \$331.40; J. O. Galloway, \$324.25; J. G. Garneau, \$741.63; J. G. Godsoe, \$5,938.02; R. L. G. Goldsmith, \$848.98; C. Gordon, \$1,016.10; G. M. Gossage, \$2,384.65; J. D. Gray, \$1,184.32; W. A. Harrison, \$3,729.83; N. A. Hesler, \$950.68; J. D. Hickman, \$1,620.74; M. A. Hoey, \$2,040.73; R. W. Howe, \$2,227.57; L. H. Hunter, \$377.16; E. R. Jarmain, \$1,264.87; W. H. Jeffery, \$620.25; E. J. Johnson, \$1,896.05; G. Jolly, \$2,443.81; L. Kaplansky, \$431.04; W. F. Knoll, \$996.71; K. C. Laurie, \$501.03; R. M. Learmouth, \$312.64; H. Leewood, \$2,116.60; J. S. Louson, \$720.08; J. A. Loutit, \$702.16; R. W. MacKeen, \$928.08; L. MacLaren, \$1,358.29; J. P. D. Malkin, \$4,013.64; J. A. Martin, \$3,426.51; H. N. Mason, \$1,311.60; I. A. McCarthy, \$1,830.97; M. A. McInnis, \$433.05; H. G. McIntyre, \$730.64; F. C. Mechin, \$1,705.50; W. H. Milne, \$753.19; A. J. F. Montabene, \$319; E. V. Moore, \$690.84; J. J. Moriarty, \$1,096.17; H. G. Munro, \$1,410.88; D. G. Munroe, \$533.07; A. D. Murray, \$307.15; I. G. Needles, \$1,799.60; W. A. Newcombe, \$2,549.69; S. G. Nicholls, \$1,646.17; E. H. Noakes, \$559.28; C. A. Norris, \$622.33; J. E. Parker, \$2,586.90; C. E. Payne, \$3,021.68; E. C. Perley, \$1,720.44; J. R. Petrie, \$1,687.38; N. C. Pitcher, \$856.40; W. Pittman, \$1,550.11; A. G. Pounsford, \$381.48; W. H. Preney, \$1,908.35; T. F. Rahilly, \$2,013.67; J. M. Robertson, \$1,268.35; C. L. Rogers, \$485.75; M. A. Rosenthal, \$726.10; F. M. Ross, \$3,681.50; D. Sawyer, \$618.55; S. C. Scobell, \$547.05; A. Sehm, \$1,035.62; R. M. Shaw, \$3,461.21; G. H. Sheppard, \$1,268.45; D. Staris, \$899.08; L. C. Stevens, \$382.93; J. M. Stewart, \$1,568.36; W. H. Stoker, \$1,777.10; R. Story, \$753.75; S. H. Sutherland, \$617.78; C. R. Swinden, \$500.57; K. R. Swinton, \$741.20; E. A. Taylor, \$449.07; H. K. Thompson, \$2,900.41; J. G. C. Thompson, \$418.98; E. H. Truax, \$2,730.61; A. H. D. Tuxworth, \$476.76; M. V. Hernon, \$1,653.35; J. S. Whalley, \$2,795.60; N. Wilks, \$2,513.81; A. G. Wilmot, \$7,713.64; E. Winslow-Sprague, \$2,275.59; C. E. Wright, \$1,224.29; A. H. Zimmerman, \$433.33.

The following employees receiving salaries at an annual rate of \$2,400 or over, or serving without salary, were paid per diem allowances:

	Rate	Amount		Rate	Amount
Ainsworth, H. M.	\$ 20 00	\$ 600 00	Gordon, M. G. (U.S. Funds) ..	2 50	915 00
Aspden, T. F.	12 50	4,575 00	Hart, G. J. P. (U.S. Funds) ..	1 75	217 00
Banks, C. A.	13 41	4,908 06	Henry, E. M.	12 50	3,915 00
Bayne, A. S.	15 00	5,490 00	Howe, R. W.	15 00	5,490 00
Beckingham, J. A.	15 00	5,490 00	Low, W. D.	10 00	3,660 00
Bell, R. P.	25 00	3,050 00	MacAdams, A. J. (U.S. Funds)	1 75	640 50
Black, F. H.	50 00	1,200 00	MacEwen, J. U.	12 00	1,872 00
Brown, F. H.	15 00	6,405 00	MacKenzie, K. M.	6 00	2,196 00
Carswell, J. B. (U.S. Funds) ..	25 00	9,150 00	Mathias, F. M.	10 00	3,660 00
Drury, C. W.	15 00	4,980 00	McCardle, H.	3 00	180 00
Elkins, R. H. B.	10 00	2,600 00	McColough, R. W.	15 00	4,470 00
Elliott, C. E.	5 00	1,830 00	McCurdy, J. A. D.	15 00	5,490 00
Fogo, J. G.	25 00	2,650 00	McIntyre, H. G.	16 00	2,784 00
Goodall, G. G.	7 00	2,562 00	McKim, A. C.	12 00	4,260 00
Gordon, C.	15 00	5,490 00	Morley, W. E.	5 00	1,740 00

	Rate	Amount		Rate	Amount
Morrow, R. L.	10 00	3,660 00	Smith, A. E.	10 00	3,660 00
Napier, R. C.	15 00	5,490 00	Smith, K. W.	5 00	45 00
Parker, J. E.	12 00	4,392 00	Smith, N. H.	5 00	735 00
Payne, C. E.	15 00	3,990 00	Spackman, W. E.	6 50	2,379 00
Perley, E. C.	15 00	5,490 00	Taylor, E. A.	7 00	2,289 00
Purcell, W. F. H. (U.S. Funds) ...	3 00	1,098 00	Thompson, W. K.	5 00	830 00
Robertson, J. M.	10 00	1,820 00	Whitehead, G. R. B.	3 50	1,232 00
Rogers, C. L.	5 00	1,830 00	Wilby, H. K. (U.S. Funds)...	10 00	2,750 00
Scobell, S. C.	15 00	697 50	Wright, C. E.	15 00	1,215 00

The comments below, excepting "H" and "J" relate to suppliers receiving \$10,000 or more.

D Bell Telephone Co. of Canada, Ltd., \$300,249.12; British Columbia Telephone Co., \$11,018.06; Canadian National Telegraphs, \$162,003.96; Canadian Pacific Railway Co., Communications Dept., \$128,218.57.

E Department of Public Printing and Stationery, \$414,623.94.

G Lambert, German and Milne, \$16,337.17.

H Payments through the High Commissioner's Office, London, England, amounted to \$32,939.50.

I Canadian National Railways, \$154,044.72 and Canadian Pacific Railway Co., \$115,947.73 (special protective service); Willis, Faber and Co., Canada, Ltd., \$13,859.14 (Fidelity insurance on officers of government-owned companies and pre-financed projects involving private companies).

J Made through the High Commissioner's Office, London, England, and will be collected in 1944-45.

Allotment: Expansion of Industry.....	735,400,000 00	
* Less: Loans, Advances and Investments.....	56,414,225 02	
		678,985,774 98
Expenditures.....		\$677,804,369 68

*These disbursements are recorded through the accounts "Loans and Advances" and "Investments (Miscellaneous)" which are included under Open Accounts, see page K-57. Complementary details are shown in Schedules 1 and 2 to the Department of Munitions and Supply balance sheet, see pages K-26 and K-27.

Below is a summarization of the above expenditures by sub-allotments which are dealt with seriatim in the following pages:

See Page	Sub- Allotments	Expenditures 1943-44	Expenditures to March 31, 1944
INVESTMENT IN PLANT AND EQUIPMENT			
K-18 Crown Companies.....	130,649,888 97	130,649,888 97	240,443,158 83
K-18 Crown Plants—Government Operated.....	6,746,938 18	6,746,938 18	28,785,359 16
K-18 Crown Plants—Privately Managed.....	50,638,860 64	50,638,860 64	230,431,860 65
K-19 Crown Assets in Other Contractors' Plants.....	24,889,797 01	24,889,797 01	101,236,304 68
K-19 Miscellaneous Physical Property.....	3,715,989 66	3,715,989 66	7,855,553 31
K-19 Acquisition of United Kingdom Assets.....	5,000,000 00	5,000,000 00	205,000,000 00
	221,641,474 46	221,641,474 46	813,752,236 63
INVESTMENT IN PRODUCTION ASSETS			
K-20 Munitions Production Allotment Fund.....	408,538,184 71	408,538,184 71	789,983,803 31
K-20 Payment to United States <i>re</i> Canpay Shipments.....	19,185,497 13	19,185,497 13	19,185,497 13
	427,723,681 84	427,723,681 84	809,169,800 44
MISCELLANEOUS WAR EXPENSES			
K-20 Miscellaneous War Expenses.....	28,439,213 38	28,439,213 38	50,204,494 20
Unallocated.....	1,181,405 30		
	\$678,985,774 98	\$677,804,369 68	\$1,673,126,031 27

INVESTMENT IN PLANT AND EQUIPMENT

Expenditures under this heading are for plant extensions and alterations, construction of new buildings, purchase and installation of machinery, equipment and tools, construction of fitting-out berths and so on, to enable the production of munitions, weapons and other war supplies including airplanes and ships. Such expenditures are carried on the Department of Munitions and Supply balance sheet under a similar heading, see page K-24.

Sub-Allotment: Crown Companies	130,649,888 97
Expenditures.....	\$130,649,888 97

The above expenditures were made in connection with the acquisition and construction of plant and equipment for these companies. Generally speaking, accountable advances to these companies were made available by way of bank overdraft, clearance being given upon receipt of properly certified periodic accounting returns. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details, see Schedule 4 to the Department of Munitions and Supply balance sheet, page K-28.

Sub-Allotment: Crown Plants—Government-operated	6,746,938 18
Expenditures.....	\$6,746,938 18

The above expenditures were, with the exception noted, made direct by the Department of Munitions and Supply in connection with the acquisition and construction of plant and equipment required for these crown plants. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details, see Schedule 5 to the Department of Munitions and Supply balance sheet, page K-29.

Payments of \$10,000 or over (with the exception of payments by Dominion Arsenals, which are set out under the General Munitions Revolving Fund in the Sundry Suspense Accounts, page K-59) were made as follows: Canadian Bank of Commerce for the Toronto General Trusts Corporation, Trustee for the Bondholders of the Ottawa Valley Packing Co., Ltd., and D. L. Ross, Receiver and Manager of the Company, \$50,000; Wartime Housing Ltd., \$310,017.70.

Sub-Allotments: Crown Plants—Privately Managed	50,638,860 64
Expenditures.....	\$50,638,860 64

The above expenditures were made in connection with the acquisition and construction of plant and equipment for these companies. Generally speaking, expenditures were made to these companies by reimbursement of bank overdrafts authorized by P.C. 3542, dated May 4, 1943, clearance being given upon receipt of properly certified periodic accounting returns. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details see Schedule 6 to the Department of Munitions and Supply balance sheet, page K-30.

There were certain direct expenditures, and from these payments of \$10,000 or over were made to the following suppliers and contractors: Acme Construction Co., Ltd., \$19,963.74; Automatic Sprinkler Company of Canada, Ltd., \$35,410.50; Jean Berthier, \$13,800; Bird Construction Co., Ltd., \$447,368.72; Canadian Comstock Co., Ltd., \$23,928.86; Canadian Fairbanks-Morse Co., Ltd., \$14,942; E. G. M. Cape and Co., \$73,228.43; Carter-Halls-Aldinger Co., Ltd., \$791,319.60; Central Bridge Co., Ltd., \$92,574; Chapman and Oxley, \$10,632.55; Dinsmore-McIntire Ltd., \$72,736.07; Fairchild Aircraft, Ltd., \$14,120.82; Fairchild Engine and Aircraft Corporation, \$70,040.70; Foundation Company of Canada, Ltd., \$241,458.93; Fraser MacDonald Co., Ltd., \$75,827.57; Frontenac Construction Co., Ltd., \$148,412.73; T. C. Gorman (Nova Scotia) Ltd., \$25,329.65; W. A. Irish, Ltd., \$25,190.17; Johnson Brothers Co., Ltd., \$17,865.92; Chris Keenan and Sons, \$15,166.81; H. G. MacDonald Co., Ltd., \$72,394.68; Marshall Ventilated Mattress Co., Ltd., \$15,400; City of Montreal,

\$70,229.40; Northwood and Chivers, \$16,802.51; Pictou Foundry and Machine Co., Ltd., \$29,940.75; Geo. W. Porter Construction Co., Ltd., \$83,553.39; Province of Quebec—Department of Roads, \$14,843.20; Redfern Construction Co., Ltd., \$267,515.60; A. W. Robertson, Ltd., \$620,463.87; Ross and MacDonald, Inc., \$15,272.52; Richard and B. A. Ryan, Ltd., \$409,689.61; David Shepherd, \$33,296.30; Smith and Hansen, Ltd., \$23,524.54; Steinberg Wholesale Groceries Ltd., \$12,000; Sutherland Construction Co., Ltd., \$107,844; Tomlinson Construction Co., Ltd., \$13,131; Wartime Housing, Ltd., \$62,500; G. Lorne Wiggs, \$13,000.

Sub-Allotment: Crown Assets in Other Contractors' Plants.....	24,889,797 01
Expenditures.....	\$24,889,797 01

The above expenditures were, with the exception noted, made direct by the Department of Munitions and Supply in connection with the acquisition of plant extensions, machinery and equipment for these companies. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details, see Schedule 7 to the Department of Munitions and Supply balance sheet, page K-34.

Suppliers and contractors receiving \$10,000 or more: Automatic Sprinkler Company of Canada, Ltd., \$92,333.93; Bennett and Wright, Ltd., \$16,535.24; A. F. Byers Construction Co., Ltd., \$396,900.61; Collet Frères, Ltée., \$80,013.92; Louis H. Comeau, \$23,570; Dinsmore-McIntire, Ltd., \$22,928.95; A. G. Fairbanks Electric, Ltd., \$55,661.52; General Steel Wares, Ltd., \$13,295.50; J. S. Hewson, \$93,521.49; L'Heureux Plumbing and Heating Co., Ltd., \$12,199.12; Metropolitan Plumbing and Heating Co., Ltd., \$52,052.50; T. Pringle and Sons, Ltd., \$26,275.90; Quebec Excavators, Ltd., \$12,178.50; Raymond McDonnell and Co., Ltd., \$10,102.98; Rhodes, Curry Ltd., \$98,847.30; Square D Company, Canada, Ltd., \$10,185; John Tweddle, Limited, \$75,298.90; B. H. Williamson, \$27,589.40.

Sub-Allotment: Miscellaneous Physical Property.....	3,715,989 66
Expenditures.....	\$3,715,989 66

The above expenditures were, with the exception noted, made direct by the Department of Munitions and Supply in connection with the acquisition and construction of various assets. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details of this expenditure see Schedule 8 to the Department of Munitions and Supply Balance Sheet, page K-44.

Suppliers and contractors receiving \$10,000 or more:—Payments: Canada Cement Co., Ltd., \$127,278.75; Canadian Bridge Co., Ltd., \$46,541.84; Canadian Car and Foundry Co., Ltd., \$918,000; Canadian Dredge and Dock Co., Ltd., \$94,636.91; Canadian National Railways, \$519,985.86; E. G. M. Cape and Co., \$363,269.45; Citadel Merchandising Co., Ltd., \$37,075.36; Foundation Maritime Ltd., \$142,032.83; Godson Contracting Co., Ltd., \$44,425.73; T. C. Gorman (Nova Scotia) Ltd., \$12,842.23; Raymond McDonell and Co., \$349,239.68; J. P. Porter and Sons Ltd., \$34,965.53; Dominion Government, Department of National Revenue, \$83,527.50; Redfern Construction Co., Ltd., \$38,808; St. John Dredging Co., Ltd., \$86,434.51; Sicard Ltd., \$17,175.44; Armand Sicotte and Sons Ltd., \$25,429.23; Warren Bituminous Paving Co., Ltd., \$520,062.13; Wartime Shipbuilding Ltd., \$218,799.65. Receipts: Dominion Coal Co., Ltd., \$43,782.20; Imperial Oil Ltd., \$10,489.25.

Sub-Allotment: Acquisition of United Kingdom Assets.....	5,000,000 00
Expenditures.....	\$5,000,000 00

This expenditure represents a further payment made to the United Kingdom Government in addition to the sum of \$200,000,000 advanced in 1942-43. Acquisition was authorized by P.C. 1569, March 1, 1943, and the value of these assets has since been established at \$206,963,965.85. A summary of the account is shown on Schedule 19 to the Department of Munitions and Supply balance sheet, page K-54, and details of the consolidation of this investment with the Dominion Government's investment in similar fixed assets are given in Schedules 4 to 7 (inclusive) to the same balance sheet, pages K-28 to K-43.

INVESTMENT IN PRODUCTION ASSETS

Sub-Allotment: Munitions Production Allotment Fund.....	408,538,184 71
Expenditures.....	\$408,538,184 71

The above expenditures were made for working capital as follows:

Advances to Munitions Production Revolving Fund.....	236,000,000 00	
Less: Refund at close of fiscal year.....	47,498,047 46	
		188,501,952 54
Advances to General (Munitions) Revolving Fund.....	259,500,000 00	
Less: Refund at close of fiscal year.....	34,107,251 60	
		225,392,748 40
Advances to Aircraft Production Revolving Fund.....	23,000,000 00	
Less: Refund at close of fiscal year.....	9,310,260 57	
		13,689,739 43
Advances to Miscellaneous Stores Revolving Fund.....	5,000,000 00	
Less: Refund at close of fiscal year.....	4,078,940 91	
		921,059 09
Advances to Ship Production Revolving Fund.....	9,000,000 00	
Less: Refund at close of fiscal year.....	28,967,314 75	
		19,967,314 75 Cr.
		<u>\$408,538,184 71</u>

The above refunds were occasioned by the fact that the policy of operating revolving funds as Open Accounts was discontinued at the close of the fiscal year. For details, including payments to suppliers, see the various Revolving Funds under [13] Sundry Suspense Accounts, page K-59.

Sub-Allotment: Payment to United States re Canpay Shipments.....	19,185,497 13
Expenditures.....	\$19,185,497 13

Payment to the Treasurer of the United States of America on account of stores imported for the use of the Government of Canada through lend-lease facilities.

MISCELLANEOUS WAR EXPENSES

Expenditures under this heading cover other expenses not absorbed into direct costs of manufacture of the various classes of war supplies, the nature of such expenses being indicated by the classification hereunder. They are carried in the Department of Munitions and Supply balance sheet under a similar heading, see page K-24.

Sub-Allotment: Miscellaneous War Expenses.....	28,439,213 38
Expenditures.....	\$28,439,213 38

The following is a classification of the expenditures:

A Subsidies to Contractors.....	9,950,801 88
B Donations to Others	1,408,682 41
C Dredging and Other Improvements to Government Facilities.....	96,484 41
D Emergency Coal Production Board.....	4,932,899 37
E Machinery Transfer Costs	17,022 64
F Experimental and Development Costs.....	1,957,050 33
G Patent Rights and Royalties.....	264,685 88
H Storage	469,144 39
I Protective Measures	385,702 00
J Other Production Expenses.....	995,237 08
K Duties and Taxes	1,563,882 47
L Charter of Vessels and Salvage Operations.....	245,453 13
M War Risk Insurance	1,312,019 00
N Publicity Campaigns	350,601 06
O Gasoline Rationing Plan	887,390 06
P Loss on Cancellation of Contracts other than those charged to Capital and Production.....	3,674 05
Q Crown Companies—Administration Expenses and Deficits.....	2,373,703 04
R Interest on Bank Overdrafts.....	1,224,780 18

\$ 28,439,213 38

For further details, see Schedule 14 to the Department of Munitions and Supply balance sheet, page K—47.
Payments and receipts over \$10,000, not indicated on Schedule 14 are as follows:

B Payments: Imperial Oil Ltd., \$991,800; Wartime Housing Ltd., \$42,685.94.

C Payments: Beacon Dredging Co., Ltd., \$21,461.36; Dominion Bridge Co., Ltd., \$29,161.74; Foundation Maritime Ltd., \$21,045.50.

D Payments: Acadia Coal Co., Ltd., \$679,576.80; Alexo Coal Co., Ltd., \$40,151.90; Avon Coal Co., Ltd., \$33,601.16; Banner Coals Co., Ltd., \$19,645.02; Beverley Coal Co., Ltd., \$23,247.81; Black Diamond Mine, \$20,290.37; Boyles Brothers Drilling Co., Ltd., \$13,617.43; Brazeau Collieries Ltd., \$65,527.01; Bush Mines Ltd., \$14,790.38; Canadian Collieries (Dunsmuir) Ltd., \$97,743.48; Dawson Coal Co., Ltd., \$18,723.46; Dominion Coal Co., Ltd., \$2,681,905.23; Dominion Steel and Coal Corporation, Ltd., \$111,090.18; Empire Collieries Ltd., \$22,000; W. Benton Evans, \$40,274.64; The Foothills Collieries Ltd., \$34,551.72; Greenwood Coal Co., Ltd., \$14,398.54; J. J. Hamilton Coal Co., Ltd., \$10,267.25; Hy-Grade Coal Mining Co., Ltd., \$14,849.28; Ideal Coal Co., Ltd., \$14,850.57; Jasper Coal Mines Ltd., \$10,052.31; K. D. Collieries Ltd., \$85,691.06; Kent Coal Co., Ltd., \$44,768.08; G. H. King, \$15,544.40; Lakeside Coal Co., Ltd., \$29,669.65; Manitoba and Saskatchewan Coal Co., Ltd., \$151,467.14; Maple Leaf Minerals Ltd., \$47,359.92; Middlesboro Collieries Ltd., \$87,160.63; Province of Nova Scotia, Department of Mines, \$20,523.34; Princeton Tulameen Coal Co., Ltd., \$65,722.31; Province of Quebec, Department of Mines and Resources, \$52,586.11; Rosedale Collieries Ltd., \$74,818.16; Standard Coal Co., \$15,061.37; Stoney Creek Collieries, \$12,091.22; Thirty-Two Collieries Ltd., \$17,267.34; Tulameen Collieries Ltd., \$10,411.79; Western Dominion Coal Mines Ltd., \$67,042; Western Gem and Jewel Collieries Ltd., \$43,505.81. Receipts: Mountain Park Coals Ltd., \$19,228.44 (represents recovery of prior year's expenditure).

F Payments: Addison Industries Ltd., \$12,149.58; Damien Boileau Ltée., \$52,778.75; Canadian General Electric Co., Ltd., \$20,910.34; Canadian Marconi Co., \$12,035.82; Canadian National Carbon Co., Ltd., \$27,068.98; Canadian Pacific Railway Co., \$21,422.09; Chrysler Corporation of Canada, Ltd., \$26,066.67; Citadel Merchandising Co., Ltd., \$16,501.07; John Colford Ltd., \$21,154.05; DeHavilland Aircraft of Canada Ltd., \$32,782; Dominion Government, Department of National Revenue, \$15,740.84; Dominion Rubber Co., Ltd., \$35,219.86; Dunlop Tire and Rubber Goods Co., Ltd., \$25,949.34; Eldorado Gold Mines Co., Ltd., \$10,305.65; Firestone Tire and Rubber Co. of Canada, Ltd., \$30,798.59; Ford Motor Co. of Canada, Ltd., \$153,192.83; Fraser, MacDonald Co., Ltd., \$46,184.30; General Motors Products of Canada, Ltd., \$126,523.05; The B. F. Goodrich Rubber Co. of Canada, Ltd., \$19,330.94; Goodyear Tire and Rubber Co. of Canada, Ltd., \$42,378.14; Gutta Percha and Rubber Ltd., \$11,179.67; Hydro-Electric Power Commission of Ontario, \$12,713.44; Imperial Oil Ltd., \$14,958.24; L'Auto Neige Bombardier Ltd., \$47,602.85; Montreal Engineering Co., Ltd., \$31,325.38;

Murray Jones and Co., \$15,670.17; Northern Electric Co. Ltd., \$13,618.65; Province of Ontario, Department of Agriculture, \$28,408.50; Patterson Motors Ltd., \$183,360.11; Seiberling Rubber Co. of Canada, Ltd., \$18,497.70; Watson Jack and Co., Ltd., \$18,333.91.

The following table shows details of salaries of \$2,400 or over, as well as travelling expenses in excess of \$300, of staff of the National Research Council engaged on experimental work for this Department upon a recoverable basis.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bicknell, N. M.		\$ 602 95	Miller, N.	3,300 00	
Boyd, W.	\$ 2,460 00	888 98	Nazzer, D. B.	2,700 00	
Burmaster, L.		333 70	Nickle, R. C. P.	2,520 00	
Courtice, W. H.		395 97	Niemi, N. J.	2,700 00	
Crigger, C.		515 03	Niven, C. D.		449 89
Cruickshank, A. J.	2,580 00		Pearce, A. F.		599 08
Davis, R. D.		754 79	Prevost, J. E. H.	3,480 00	
Demers, P.	2,820 00		Riddell, H.		386 20
Dilworth, P. B.		777 57	Rodden, B.		1,039 58
Elliott, L. G.	2,700 00		Russell, J. J.	2,460 00	
Evans, B. A.		509 67	Sargent, B. W.	4,020 00	
Goldstein, M.	2,700 00		Smith, F. E.		427 24
Graham, G. A. R.	2,460 00		Stevenson, W. R.	2,400 00	
Grummit, W. E.	2,700 00		Tarnowetski, F.		624 68
Hedges, K.		566 32	Thode, H. G.	4,020 00	
Hicks, E. P.	2,580 00		Thompson, A. L.	2,700 00	
Joyce, R. M.		544 48	Torell, B. N.		1,076 17
Knowles, D. W.	2,700 00	794 19	Volkoff, G. M.	4,020 00	316 22
Laurence, G. C.		1,475 22	Wallace, P. R.	3,480 00	
MacKenzie, C. J.		2,002 99	Waters, B. B.		574 23
Marcouillier, A.		975 42	Whitelaw, R. L.	2,580 00	502 91
Mark, J. C.	3,480 00		Wilson, W. R.		882 27
Matheson, J. H. P.	4,200 00		Yaff, L.	2,700 00	

G Payments: Fairchild Engine and Airplane Corporation, \$33,300; Government of the United Kingdom, \$100,000.

H Payments: Canadian National Railways, \$308,061.19; Canadian Pacific Railway Co., \$139,171.86.

I Payments: E. G. M. Cape and Co., \$76,983.90; Horton Steel Works, \$100,000; Imperial Oil Ltd., \$32,385.57; Northern Construction Co. and J. W. Stewart Ltd., \$140,119.20; Page-Hersey Export Co., Ltd., \$19,679.05.

J Payments: Ford Motor Co. of Canada, Ltd., \$73,316.45; Montreal Aircraft Industries Ltd., \$13,528.60; Noorduyt Aviation Ltd., \$26,772.62; Province of Quebec, Department of Labour, Board of Examiners, \$16,342.24.

K Payments: Aero Marine Crafts Ltd., \$26,066.67; Canadian Fairbanks Morse Co., Ltd., \$62,149.21; Dominion Chain Co., Ltd., \$70,847.45; Dominion Rubber Co., Ltd., \$24,145.91; B. F. Goodrich Rubber Co. of Canada, \$14,476.46; Goodyear Tire and Rubber Co. of Canada, Ltd., \$23,187.23; Link Manufacturing Co., Ltd., \$20,523.70; United Kingdom Government, \$1,257,728.32.

L Payments: Foundation Maritime Ltd., \$112,184.38; Tree Line Navigation Co., Ltd., \$13,668.33; United Towing and Salvage Co., Ltd., \$109,800. Receipts: Coastwise Steamship and Barge Co., Ltd., \$20,523.70; Dominion Government, Department of National Defence, \$48,835.03.

N Payments: Advertising Agencies of Canada, \$113,333.39; Cookfield, Brown and Co., \$12,407.80; Dominion Government, Department of Public Printing and Stationery, \$21,294.42; National Film Board, \$122,288.59.

O Payments: Dominion Government, Post Office Department, \$120,707.19, Department of Public Printing and Stationery, \$156,251; Allied Chemical Dye Corp., National Aniline Division, \$14,185.80. Receipts from sale of dye (Oil Controller's Office), \$68,307.46.

As of March 31, 1944, there were 380 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400, or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Annand, F. W.	\$ 3,600 00	\$ 309 16	Kelly, H. E.	2,400 00	
Barrett, W. F. (Sept. 11) ..	2,400 00		Kerwin, W. H. (Sept. 22) ..	2,800 00	
Bedard, J. P.	2,400 00		Lockhart, J.	2,400 00	818 88
Bedard, P. (Nov. 16)	2,400 00	815 55	Loney, W. G.	4,000 00	
Boutet, P. L.	2,520 00		McAnulty, J. T. J.	2,820 00	
Boyle, A. H.	4,200 00	1,282 64	McCullough, W. S.	2,520 00	
Breton, J. A. E.	2,800 00		McFarlane, G.	3,000 00	
Calvert, R. M.	2,400 00		Moore, W. A.	3,500 00	
Caron, G.	5,000 00		Mullen, W. J.	2,400 00	
Carpenter, J. E.	2,520 00		Neilson, R. J.	2,400 00	
Cooke, W. S.	2,400 00	1,071 62	Nicholls, A. B.	2,400 00	
Crimes, G. H.	2,520 00	605 09	Nicholls, W. N.	2,400 00	
Curry, P. A.	5,000 00	338 60	Nicholson, E.	2,500 00	
Davies, G. M.	6,000 00	926 49	Norris, N. L.	2,400 00	
Davis, E. C.	2,400 00		Nurse, R. C. (Sept. 19) ..	2,400 00	
Dean, J. W.	4,000 00	1,910 74	Pickard, J. S.	2,496 00	
Dick, W. J.	5,000 00	496 22	Reid, J.	2,400 00	687 60
Dolan, E. M. (June 13) ..	2,400 00		Reid, K. H.	3,000 00	
Duclos, H.	4,500 00		Reinboldt, A. H.	2,400 00	
Eastland, S. V.	4,500 00		Ross, G. W.	2,820 00	
Fitzgerald, M. L.	4,500 00		Sanderson, E. W.	3,000 00	
Garrett, J. C. (June 1) ..	2,500 00		Sexsmith, A. B.	2,820 00	
Geldart, R. E.	2,500 00		Slatter, F. W.	2,400 00	
Gent, W. P.	2,400 00		Smith, E. K.	3,000 00	1,442 27
Gravel, C. A. (May 23) .	2,500 00		Spry, F. G.	5,000 00	
Halstead, A. G.	2,400 00	1,561 99	Torrance, R. D. (May 23) ..	3,600 00	
Ham, W. J.	2,400 00		Turner, A. F. (Nov. 19) .	2,400 00	807 85
Hamilton, N.	2,400 00		Watson, W. L.	2,820 00	
Howarth, R. R.	4,500 00	660 68	Webb, J. A. D.	2,400 00	1,184 21
Hurd, G. L.	2,400 00	751 44	White, E. J. (May 12) ..	2,800 00	
Hurley, C. O.	4,000 00		Wollaston, R. F.	2,400 00	

Q The government-owned companies (non-producing), and amounts of administration expenses absorbed are: Allied War Supplies Corporation, \$867,826.23; Cutting Tools and Gauges Ltd., \$182,422.74; Defence Communications Ltd., \$174,302.30; North-West Purchasing Ltd., \$90,000; Trafalgar Shipbuilding Co., Ltd., \$160; Wartime Shipbuilding Ltd., \$924,030.98; War Supplies Ltd., \$80,714.24.

Deficit absorbed *re* producing company: Machinery Service Ltd., \$54,246.55, (see also page K-49).

R Payments: Banque Canadienne Nationale, \$12,574.10; Banque Provinciale du Canada, \$537.51; Canadian Bank of Commerce, \$459,386.25; Dominion Bank, \$36,316.68; Imperial Bank of Canada, \$25,561.51; Bank of Montreal, \$181,513.37; Bank of Nova Scotia, \$8,926.62; Bank of Toronto, \$19,769.37; Royal Bank of Canada, \$479,894.77.

BALANCE SHEET AS

ASSETS

Schedule

1	Loans and Advances.....	230,026,015	41	
2	Investments (Miscellaneous).....	5,521,812	10	
3	Sundry Suspense Accounts.....	3,845,478	62	239,393,306 13
<hr/>				
	Investment in Plant and Equipment—			
4	Crown Companies.....	233,197,146	45	
5	Crown Plants—Government Operated.....	41,453,846	26	
6	Crown Plants—Privately Managed.....	345,959,918	02	
7	Crown Assets in Other Contractors' Plants.....	124,633,308	80	
8	Miscellaneous Physical Property.....	7,761,238	22	753,005,457 75
<hr/>				
	Capital Stocks of Crown Companies.....			711 00
9	Investment in Production Assets.....			882,961,973 08
	Open Accounts (per contra).....			45,830,518 20
	Profit and Loss—Deficit—			
10	Miscellaneous Income.....	7,937,151	93 Cr.	
11	Unallocated Refunds.....	63,492,879	20 Cr.	
12	Minister's Salary, Coal Subsidies, etc.....	7,177,808	98	
13	Departmental Administration.....	26,094,188	53	
14	Miscellaneous War Expenses.....	50,205,772	82	
15	Capital Assistance—Title with Contractors.....	13,782,619	40	25,830,358 60
<hr/>				
				<u>\$1,947,022,324 76</u>

NOTES:

- (1) Accounts covered by Schedules 1, 2 and 3 are included in the Public Accounts of Canada as "Active Assets"; all other investments and expenditures have been included in and form part of the "Consolidated Deficit Account" of Canada.
- (2) For Contingent Liabilities, see Schedule 20, page K-54.

AT MARCH 31, 1944

LIABILITIES

			<u>Schedule</u>
Dominion of Canada—			
Net Expenditures:			
War.....	1,576,209,141 18		16
Special—			
(Authorized by War Appropriation Acts).....	239,393,306 13	1,815,602,447 31	1-3
Less:			
Ordinary—			
(Excess of Revenue over Expenditures).....		759,342 95	16
		<u>1,814,843,104 36</u>	
Transfers from other Departments.....		84,384,736 35	17
Open Accounts.....		45,830,518 20	18
Government of United Kingdom.....		1,963,965 85	19
		<u><u>\$1,947,022,324 76</u></u>	

Schedule 1
LOANS AND ADVANCES

	Dr. Balance Apr. 1, 1943	Transactions (Net) 1943-44	Dr. Balance Mar. 31, 1944
<i>To Sundry Government Agencies—</i>			
Crown Companies:			
A Atlas Plant Extension, Ltd.....	7,223,938 01	1,040,063 61	8,264,001 62
B Fairmont Company, Ltd.....	6,300,000 00	3,586,118 99	9,886,118 99
C Melbourne Merchandising Ltd.....	23,296,928 62	33,728 65	23,330,657 27
D Plateau Co. Ltd.....	2,000,000 00	1,786,147 71 Cr.	213,852 29
E Polymer Corporation Ltd.....	48,423,511 03	48,423,511 03	48,423,511 03
	38,820,866 63	51,297,274 57	90,118,141 20
Crown Plants—Privately Managed—			
F Alberta Nitrogen Co., Ltd.....		10,539,376 38	10,539,376 38
G Canada Strip Mill Ltd., New Toronto, Ont.....		4,356,052 87	4,356,052 87
H Canada Strip Mill Ltd., Montreal East, Que.....		8,233,861 96	8,233,861 96
I Nichols Chemical Co. Ltd.....		1,809,456 75	1,809,456 75
J Welland Chemical Works Ltd.....		32,068,727 22	32,068,727 22
		57,007,475 18	57,007,475 18
	38,820,866 63	108,304,749 75	147,125,616 38
<i>To United Kingdom and other Governments—</i>			
India—Purchase of Locomotives.....		2,781,500 93	2,781,500 93
K United States of America—War Supplies Ltd.....	83,042,204 84	11,884,065 84 Cr.	71,158,139 00
	83,042,204 84	9,102,564 91 Cr.	73,939,639 93
<i>To Miscellaneous:—</i>			
L Algoma Steel Corporation Ltd.....	4,000,000 00	1,060,687 07 Cr.	2,939,312 93
M Avon Coal Co. Ltd.....		14,000 00	14,000 00
M Banner Coals Co. Ltd.....		9,908 67	9,908 67
M Birnwal Coal Ltd.....		43,025 09	43,025 09
M Camrose Collieries.....		77,957 80	77,957 80
M Castor Creek Collieries.....		89,891 96	89,891 96
M Chemical 42—17—Grade Z.....	1,894,942 50	1,894,942 50 Cr.	
M J. C. Chester.....		600 12	600 12
M Continental Coal Corporation.....		68,798 27	68,798 27
N Dominion Steel & Coal Corp. Ltd.....	3,485,360 78	69,281 63	3,554,642 41
M Eastern Collieries of Bienfait Ltd.....		17,867 85	17,867 85
M East Trochu Coal Mine.....		1,356 74	1,356 74
M Empire Collieries Ltd.....		4,000 00	4,000 00
O English Electric Co. of Canada Ltd.....	606,899 16	404,599 44 Cr.	202,299 72
M W. Benton Evans.....		11,897 08	11,897 08
M The Foothills Collieries Ltd.....		8,663 62	8,663 62
M J. J. Hamilton Coal Co.....		9,000 00	9,000 00
M Hillcrest Mohawk Collieries Ltd.....		18,783 06	18,783 06
M Hi-Test Lignite Coal Co.....		2,800 17	2,800 17
M Indian Cove Coal Co. Ltd.....		11,447 00	11,447 00
M Jasper Mine.....		26,310 62	26,310 62
M Jenish Bros.....		1,431 31	1,431 31
M Lakeside Coals Ltd.....		27,649 93	27,649 93
M Lethbridge Collieries Ltd.....		16,000 00	16,000 00
P Town of Liverpool.....		7,424 62	7,424 62
M Majestic Mines Ltd.....		50,706 23	50,706 23
M Manitoba & Saskatchewan Coal Co. Ltd.....		33,813 26	33,813 26
Q Marine Industries Ltd.....	1,100,000 00		1,100,000 00
M Merritt Coal Mines Ltd.....		2,056 15	2,056 15
M Midland Coal Mining Co. Ltd.....		15,694 70	15,694 70
M Monarch Coal Mining Co. Ltd.....		13,831 22	13,831 22
M Riverdale Coal Co. Ltd.....		2,978 48	2,978 48
M Rosedale Collieries Ltd.....		20,000 00	20,000 00
R Shawinigan Chemicals Ltd.....		103,317 24	103,317 24
M South Cambrian Ltd.....		9,788 23	9,788 23
M Steel Co. of Canada Ltd.....	1,286,000 00	1,286,000 00 Cr.	
M Telkoal Co. Ltd.....		15,000 00	15,000 00
M Thirty-Two Collieries Ltd.....		22,600 00	22,600 00
M A. E. Tisdale.....		2,791 41	2,791 41
S Union Drawn Steel Co. Ltd.....	552,252 00	305,000 00 Cr.	247,252 00
M Western Dominion Collieries Ltd.....		100,030 69	100,030 69
M Western Ventures Ltd.....		55,830 52	55,830 52
	12,925,454 44	3,964,695 34 Cr.	8,960,759 10
Grand Total.....	\$134,788,525 91	\$95,237,489 50	\$230,026,015 41

- A This company acts as agent of the Department and makes loans to Atlas Steels Ltd. (Contractor) for two purposes: (1) plant extensions; and (2) working capital. The plant extension loan is interest free; while the working capital loan bears interest at 4 per cent per annum. Additional interest may be collected in certain circumstances. The plant extension loan will be liquidated within a maximum period of five years. Annual instalments are made, the amounts of which depend on operating results. The working capital loan is to be repaid within one year after cessation of hostilities or termination of agreement.
- B C D The advances to these companies are for the purchase, storage and disposal of various commodities. The administration and handling expenses of the respective companies are absorbed in sales. There is no charge for interest on such advances.
- E - J The advances in connection with these companies were previously charged as expenditures against the War Appropriation.
- K This account is in connection with the procurement of supplies purchased for the United States Government in accordance with the terms of the Hyde Park Declaration.
- L This loan is to be repaid by January 1, 1962. Annual instalments are to be made, the amounts of which are to be based on operating results. Extra payments may be made if desired.
- M These loans were granted under authority of the Emergency Coal Production Board for the purpose of ensuring maximum production through more efficient operation in the coal mining industry.
- N This consists of two loans. The first loan is to be repaid by November 30, 1952 and the company is to make quarterly instalments commencing November 30, 1942. Interest at 5 per cent per annum is assessed on arrears. The second loan is to be repaid by April 1, 1954, with interest at $3\frac{1}{2}$ per cent per annum and the company is to make annual instalments commencing April 1, 1945.
- O This loan is to be repaid by April 1, 1946. Annual instalments of 25 per cent of the loan are to be made. Interest at 6 per cent per annum is assessed on arrears.
- P This loan is to be repaid in monthly instalments with interest at 5 per cent per annum. When the power installations are no longer operated for war purposes, there is provision for adjustment on any payments not due at that time. No payments were received during the current fiscal period.
- Q This loan is to be repaid in annual instalments, the amounts of which are based on operating results. If not fully repaid within six months after cessation of hostilities, there is provision for adjustment. No payments were received during the current fiscal period.
- R This loan is to be repaid on the basis of a fixed price per ton of carbide sold and delivered and if same is not fully refunded when hostilities cease, there is provision for adjustment. Interest at $4\frac{1}{2}$ per cent per annum is assessed.
- S This loan is to be repaid on the basis of a fixed amount per ton of cold drawn steel produced, commencing January 1, 1942. If it is not fully refunded when hostilities cease, there is provision for adjustment.

Schedule 2 INVESTMENTS

	Balance Apr. 1, 1943	Transactions (Net) 1943-44	Balance Mar. 31, 1944
<i>Miscellaneous—</i>			
Eldorado Mining and Refining Ltd., Stock.....		5,271,812 10	5,271,812 10
War Assets Corporation, Ltd., Stock.....		250,000 00	250,000 00
		<u>\$5,521,812 10</u>	<u>\$5,521,812 10</u>

See also [4] Investments under Open Accounts, page K-57, and [9] Floating Debt, page K-57.

Schedule 3 SUNDRY SUSPENSE ACCOUNTS

	Dr. Balance Apr. 1, 1943	Transactions (Net) 1943-44	Dr. Balance Mar. 31, 1944
Inventory Appreciation Account—Fairmont Company Ltd. (Contra)		\$3,845,478 62	\$3,845,478 62
		<u> </u>	<u> </u>

See also [7] Sundry Suspense Accounts (assets) and [13] Sundry Suspense Accounts (liabilities) under Open Accounts commencing on page K-57.

Schedule 4
CROWN COMPANIES
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Company	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column)
			Fiscal Year 1943-44	To Mar. 31, 1944	
	Aero Timber Products Ltd.	798,602 18	795,848 25	1,497,748 30	
	Citadel Merchandising Co. Ltd.	2,500,021 73	1,143,505 49	8,586,061 53	3,884 17
	Cutting Tools and Gauges Ltd.	208,100 50	17,137 87	246,787 28	
	Defence Communications Ltd.	5,000,055 71	1,761,723 22	1,761,613 22	
	Federal Aircraft Ltd.	148,451 83	25,830 65	176,659 80	
	Machinery Service Ltd.	308,362 37	306,597 86	658,135 98	
A	National Railways Munitions Ltd.	1,704,822 07	705,953 75 Cr.	5,240,619 00	1,089,440 24
	Park Steamship Co., Ltd. (Cargo Vessels)	108,760,152 19	105,297,300 64	120,948,374 81	
B	Polymer Corporation Ltd.	35,410,828 04	126,776 27		
	Quebec Shipyards Ltd.	1,139,739 54	920,099 49	3,025,921 49	
	Research Enterprises Ltd.	1,029,087 40	1,028,926 84	8,554,884 19	
C	Small Arms Ltd.	115,368 61	3,033,197 59 Cr.	2,948,081 74	
	Toronto Shipbuilding Co., Ltd.	529,699 47	100,653 27	2,895,045 15	
	Victory Aircraft Ltd.	2,320,014 47	1,900,297 62	4,964,079 28	
	Wartime Metals Corporation	1,428,221 16	1,271,052 64	3,222,755 81	
	Supervised by Wartime Metals Corporation—				
	Granby Consolidated Mining & Smelting Power Co., Ltd.	27,582 30	27,582 30	27,582 30	
	Kam-Kotia Porcupine Mines Ltd.	615,000 00	615,000 00	615,000 00	
	Lake Geneva Mining Co., Ltd.	73,260 00	67,350 00	67,350 00	
	Sisroc Gold Mines Ltd.	134,500 00	75,000 00	75,000 00	
	Twin "J" Mines Ltd.	288,000 00	278,000 00	278,000 00	
	Wartime Housing Ltd.	27,942,904 29	18,570,357 90	67,407,413 57	
		\$190,512,773 86	\$130,649,888 97	\$233,197,146 45*	\$1,093,324 41
* This total is made up as follows:—					
Expenditure as per allotment summary, see page K-17.....					
Plus:					
Acquisition of United Kingdom assets (schedule 19).....					
Transfers from other government plants.....					
				1,093,324 41	240,443,158 83
				7,024,469 36	
					8,117,793 77
Less:					
Sale of surplus assets (schedule 11).....					
Transfers to "Loans and Advances" (schedule 11).....					
				1,262,101 57	
				14,101,704 58	
					15,363,806 15
					\$233,197,146 45

The above covers Crown companies whose operations have required the investment of fixed capital.

Other Crown companies require no plant, their functions being either trading or supervising. The balance sheets and operating statements of all Crown companies are included in Appendix 1, page K-71.

A. The credit for 1943-44 represents recovery of prior years' expenditure.

B. The current year's transactions cover machinery transfers less sale of surplus assets. Total expenditures have been transferred to "Loans and Advances" (Schedule 1).

1. This total is made up as follows:—
Expenditure as per allotment summary, see page K-17.....
Plus:
Acquisition of United Kingdom assets (schedule 19).....
Transfers from other government plants.....
Less:
Sale of surplus assets (schedule 11).....
Transfers to "Loans and Advances" (schedule 11).....

CROWN PLANTS—GOVERNMENT OPERATED
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Crown Plants	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column)
			Fiscal Year 1943-44	To Mar. 31, 1944	
A	Acquisition of Aircraft Plants.....	5,588 64	499 65Cr.	1,189,118 66	
B	Dominion Arsenal—Lindsay.....	516,422 85	306,407 85	2,787 083 27	
C	Dominion Arsenal—Quebec.....	7,046,403 09	5,987,486 13	36,642,846 88	3,695,266 70
D	Department of Transport— Meteorological Services.....	8,246 00	5,964 90	56,735 45	
	Aids to Navigation Division.....	35,460 25	30,356 10	169,065 68	
E	Mines and Geology. Renfrew.....	30,593 74	50,585 74	50,613 62	
F	National Research Council—Instrument and Model Shop.....	55,934 76	37,972 22	181,424 49	
	National Research Council—Manufacture of Charcoal.....	14,984 74	14,637 19	14,810 67	
G	Quebec Gauge Shop.....	350,000 00	314,017 70	48,119 84	
H	Riding Mountain Park—Logging Camps.....			314,017 70	
		\$8,083,636 07	\$6,746,938 18	\$41,453,846 26*	\$3,709,167 76
* This total is made up as follows:—					
	Expenditure as per Allotment Summary, see page K-17.....				28,785,359 16
	Plus:				
	Acquisition of United Kingdom assets (schedule 19).....			3,709,167 76	
	Transfers from other government departments (schedule 17).....			9,064,266 85	
					12,773,434 61
	Less:				
	Sale of surplus assets (schedule 11).....			574 90	
	Transfers to other government plants.....			104,372 61	
					104,947 51
					\$ 41,453,846 26

A The credit for 1943-44 represents recovery of prior years' expenditure.

BC These plants are branches of the Department and are operated as such. For details of expenditures, which are merged with those for operation and maintenance, see General Munitions Revolving Fund under Sundry Suspense Accounts, page K-59.

D Meteorological Services: machinery and equipment for the manufacture, conversion and repairing of special instruments. Aids to Navigation Division: installation of machinery and equipment for the manufacture of primers and pistols for depth charges.

E Purchase of land and buildings for manufacture of special war equipment.

F National Research Council: machinery and equipment for the rectification of gauges.

G Quebec Gauge Shop: Purchase of machine tools for manufacture of gauges by the Joint Inspection Board.

H Camp construction, equipment, etc., required in connection with wood fuel cutting.

Schedule 6
CROWN PLANTS—PRIVATELY MANAGED
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Item of Fixed Investment	General Program	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column).
				Fiscal Year 1943-44	To Mar. 31, 1944	
A	L'Air Liquide Society	G.....	157,138 05	126,858 48	131,878 48	
	Aircraft Hydraulic Supplies Ltd.....	A.....	747,460 69	469,297 18	816,524 84	
	Aircraft Repair Ltd.....	A.....	322,274 54	110,922 53	1,802,965 25	
	Alberta Nitrogen Co., Ltd.....	G.....	1,922,296 52	403,686 70 Cr.		5,301,751 34
	Alberta Nitrogen Products Ltd.....	G.....	211,075 00			
	Algoma Steel Corporation of Canada Ltd.....	G.....	11,713,160 27	9,834,196 95	21,268,376 95	
	Aluminum Company of Canada Ltd.....	G.....	50,774 17		6,813,576 63	
	Aluminum Goods Ltd.....	G.....	51,000 00	30,352 49	30,352 49	
	Ayers, McKenna and Harrison Ltd.....	G.....	931,712 62	256,866 07	256,866 07	
	Boeing Aircraft of Canada Ltd.....	G.....	1,405,941 24	915,860 57	4,987,959 30	
	Boring Cities Industries Ltd.....	G.....	4,143,330 82	330,113 66	5,244,258 41	
	Burrard Dry Docks Co., Ltd.....	S.....	660,000 00	301,515 97	308,913 07	
	Bushwood Ltd.....	G.....	45,000 00			
	Canada Cement Co., Ltd.....	G.....	60,020 14	60,020 11	209,391 11	
	Canada Strip Mill Ltd.....	G.....	87,596 24	52,673 87		
	Canada Strip Mill Ltd.....	G.....	237,053 05	16,529 33		
	Canadian Airways Ltd.....	A.....	27,094 58	11,717 60	155,391 83	
	Canadian Car Munitions Ltd.....	G.....	2,031,175 23	1,460,953 52	19,128,338 23	
B	Canadian Industries Ltd.....	G.....			4,305 38	
	Canadian Pacific Airlines Ltd.....	A.....	196,598 65	135,446 32	697,014 00	
	Canadian Pacific Airlines Ltd.....	A.....	418,622 69	334,890 07	318,437 74	
	Canadian Pratt and Whitney Aircraft Co., Ltd.....	A.....	315,532 44	186,855 58	512,766 14	
	Canadian Propellers Ltd.....	A.....	1,730,696 25	466,478 94	3,681,817 18	
	Canadian Vickers Ltd.....	A.....	2,300,822 49	1,962,093 22	6,155,114 15	
	Canadian Vickers Ltd.....	S.....	1,002,638 67	751,961 12	1,852,306 18	
	Canadian Westinghouse Co., Ltd.....	G.....	1,571,614 27	282,498 71	6,570,475 89	
	Central Aircraft Ltd.....	A.....	387,398 28	217,981 91	2,142,877 62	
	Chrysler Corporation of Canada Ltd.....	A.....			45,346 22	
	Clark-Ruse Aircraft Ltd.....	A.....	310,859 33	67,935 75	1,431,682 30	
	Clark-Ruse Aircraft Ltd.....	A.....	557,069 17	335,491 01	1,111,568 38	
	Coal Carbonizing Co., Ltd.....	G.....	1,898,722 62	1,721,804 48	4,188,866 00	
	Coates Ltd.....	A.....	26,980 10	6,358 76	68,576 26	
	Colt Freres Ltd.....	G.....	269,730 00	267,730 00	620,139 06	
	Collingwood Shipyards Ltd.....	S.....	233,817 27	201,043 11	201,925 01	
	Consolidated Mining and Smelting Company of Canada Ltd.....	G.....				
	Do-Haviland Aircraft of Canada Ltd.....	A.....	465,092 05	81,862 45	6,878,871 54	
	Canadian Power Boat Co., Ltd.....	A.....	2,825,227 67	1,164,093 48	5,166,401 80	
	Canadian Power Boat Co., Ltd.....	A.....	17,318 00	16,527 68	16,527 68	
	Defence Industries Ltd. Project No. 28.....	G.....	22,071 41	3,425 51 Cr.	310,273 33	
						351,000 00
						7,026,834 37
						273,050 09
						3,000,680 07
						15,532,014 07
						4,305 38
						118,850 00

C	Defence Industries Ltd. Project No. 2/17.....	497,232 78	32,654 23 Cr.	14,459,569 79
	Defence Industries Ltd. Project No. 43.....	296,617 69	31,109 60 Cr.	2,283,422 48
D	Defence Industries Ltd. Project No. 1.....	3,841,444 02	3,026,340 24	10,142,750 93
	Defence Industries Ltd. Project No. 20.....	303,412 00	235,691 87	11,294,691 87
E	Defence Industries Ltd. Project No. 18/19/57.....	668,221 87	106,838 95	11,994,969 04
	Defence Industries Ltd. Project No. 16.....	198 80	198 80	10,490 80
F	Defence Industries Ltd. Project No. 21.....	674 12	324 20	146,040 26
	Defence Industries Ltd. Project No. 9/27.....	2,231,595 10	1,379,770 08	13,466,409 63
G	Defence Industries Ltd. Project No. 18/19/57.....	57,031 36	100 00	577,447 42
	Defence Industries Ltd. Project No. 16.....	6,656,650 78	2,100,727 50	14,323,101 14
H	Defence Industries Ltd. Project No. 18/19/57.....	655,456 14	508,854 51	2,775,925 63
	Defence Industries Ltd. Project No. 16.....	464,683 28	432,310 39	914,770 96
I	Defence Industries Ltd. Project No. 18/19/57.....	78,754 33	22,274 41	10,320,561 81
	Defence Industries Ltd. Project No. 16.....	436,692 25	49,708 31	3,717,521 63
J	Defence Industries Ltd. Project No. 18/19/57.....	2,343,969 86	942,525 61	9,714,319 57
	Defence Industries Ltd. Project No. 16.....	105,806 62	77,719 38	77,719 38
K	Defence Industries Ltd. Project No. 18/19/57.....	651,349 09	45,748 54	1,451,473 80
	Defence Industries Ltd. Project No. 16.....	117,383 39	109,468 53	3,463,725 88
L	Defence Industries Ltd. Project No. 18/19/57.....	36,514 46	13,251 97	169,211 97
	Defence Industries Ltd. Project No. 16.....	617,132 95	542,533 81	632,662 07
M	Defence Industries Ltd. Project No. 18/19/57.....	88,165 93	88,165 93	966,384 53
	Defence Industries Ltd. Project No. 16.....	3,830 00	84 64	439,048 46
N	Defence Industries Ltd. Project No. 18/19/57.....	136,589 82	95,366 99	939,891 17
	Defence Industries Ltd. Project No. 16.....	322,758 76	210,152 77	3,185,185 26
O	Defence Industries Ltd. Project No. 18/19/57.....	48,788 15	37,849 05	131,992 64
	Defence Industries Ltd. Project No. 16.....	42,925 26	17,646 26	585,529 75
P	Defence Industries Ltd. Project No. 18/19/57.....	664,743 20	368,804 57	1,559,363 35
	Defence Industries Ltd. Project No. 16.....	57,019 22	28,673 25	175,074 79
Q	Defence Industries Ltd. Project No. 18/19/57.....	501,987 48	424,494 72	2,362,842 56
	Defence Industries Ltd. Project No. 16.....	123,800 67	4,596 54	7,660 84
R	Defence Industries Ltd. Project No. 18/19/57.....	2,735,898 53	818,116 81	11,759,898 01
	Defence Industries Ltd. Project No. 16.....	108,835 74	1,379 97	1,362 24
S	Defence Industries Ltd. Project No. 18/19/57.....	13,983 91	2,453 94	29,329 72
	Defence Industries Ltd. Project No. 16.....	128,837 83	77,315 31	756,469 74
T	Defence Industries Ltd. Project No. 18/19/57.....	14,411 00	2,511 18	2,511 18
	Defence Industries Ltd. Project No. 16.....	36,769 82	194,484 71	194,484 71
U	Defence Industries Ltd. Project No. 18/19/57.....	52,806 85	25,029 74	6,950,406 86
	Defence Industries Ltd. Project No. 16.....	837,874 78	578,544 69	2,126,606 77
V	Defence Industries Ltd. Project No. 18/19/57.....	1,512,537 56	25,667 14	26,811,846 68
	Defence Industries Ltd. Project No. 16.....	1,637,714 51	994,701 07	8,537,842 00
W	Defence Industries Ltd. Project No. 18/19/57.....	13,475 11	226,364 07	588,424 18
	Defence Industries Ltd. Project No. 16.....	241,306 97	46,488 50	678,346 90
X	Defence Industries Ltd. Project No. 18/19/57.....	75,670 36	348,336 69	1,383,738 17
	Defence Industries Ltd. Project No. 16.....	687,255 55	63,029 09	4,474,330 28
Y	Defence Industries Ltd. Project No. 18/19/57.....	106,290 79	1,882,503 73	2,293,152 93
	Defence Industries Ltd. Project No. 16.....	2,009,748 98	14,618 63	172,608 88
Z	Defence Industries Ltd. Project No. 18/19/57.....	41,585 23	22,394 40	65,736 21
	Defence Industries Ltd. Project No. 16.....	24,257 59	35,864 37	163,139 02
AA	Defence Industries Ltd. Project No. 18/19/57.....	60,113 11	32,511 96	383,151 84
	Defence Industries Ltd. Project No. 16.....	66,651 35	88,297 07	106,812 45
AB	Defence Industries Ltd. Project No. 18/19/57.....	98,424 62	624,919 48	6,942,101 95
	Defence Industries Ltd. Project No. 16.....	1,906,522 20		

Legend—A, Aircraft; G, General Munitions; S, Shipping.

Note: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

PUBLIC ACCOUNTS: PART II

Schedule 6—Concluded

Ref.	Item of Fixed Investment	General Program	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column).
				Fiscal Year 1943-44	To Mar. 31, 1944	
	Dominion Rubber Co., Ltd.	G.	259,056 71	84,169 92	429,477 30	
	Dominion Rubber Co., Ltd.	G.	37,536 54	28,563 11	28,563 11	
	Firestone Tire and Rubber Co. of Canada Ltd.	G.	52,248 94	52,248 94	34,942 85	
	General Motors of Canada Ltd.	G.	243,029 81	174,188 95	375,567 66	
	Goodyear Tire and Rubber Company of Canada Ltd.	G.	48,055 71	35,781 25	35,781 25	
	Hull Iron and Steel Foundries Ltd.	G.	130,125 77	34,699 23	50,542 86	
	Massey-Harris Co., Ltd.	G.	676,600 59	317,799 71	569,463 63	
	Mid-Town Motor Sales Ltd.	G.	23,407 53	23,091 30	23,091 30	
	Robert Mitchell Co., Ltd.	G.	10,991 00	8,621 10	8,621 10	
A	Nichols Chemical Co., Ltd.	G.	124,265 67	3,693 97	3,693 97	1,329,352 47
	Noordyn Aviation Ltd.	A.	1,313,015 48	856,481 60	5,185,533 31	
	Onboard Marine and Manufacturing Company of Canada Ltd.	A.	95,341 76	82,849 38	105,007 62	
	H. J. O'Connell Ltd.	G.	13,584 53	950 19	503,376 81	502,365 66
	Ontario Forgings Ltd.	G.	320,967 00	269,333 80	1,379,363 52	1,283,415 80
	Ottis-Penson Elevator Company Limited	G.	1,665,216 62	571,691 56	13,118,561 22	7,452,436 00
	Ottawa Car and Aircraft Ltd.	G.	353,674 90	133,449 41	2,282,004 06	1,316,263 99
	Pace-Hersey Tubes Ltd.	G.	476,630 79	390,093 95	1,178,374 55	
	Prairie Airways Ltd.	G.	93,877 40	31,758 67	467,000 02	
	Reliance Gear Works Ltd.	G.	12,898 99	11,425 45	72,481 17	32,494 01
	St. Catharines Steel Products Ltd.	G.	492,303 53	357,498 76	2,997,240 17	981,094 96
	St. Maurice Steel Products Ltd.	G.	635,727 53	383,047 78	2,696,298 22	
G	St. Maurice Power Corporation.	G.	385,500 00	453,566 01	2,724,333 99	
	Shawinigan Chemicals Ltd.	G.	2,223,235 87	1,919,287 80	4,710,816 30	248,480 71
	Shawinigan Water and Power Company	G.	402,000 00	468,898 49	119,101 51	
	Shell Oil Company of Canada Ltd.	G.	2,676,670 05	2,576,354 80	2,719,916 07	
	Steel Company of Canada Ltd.	G.	560,478 82	560,478 82	911,743 64	
	Stormont Chemicals Ltd.	G.	774,709 38	596,870 72	2,956,881 90	
	Sydney Foundry and Machine Works Ltd.	S.	125,794 49	100,973 12	151,550 67	
	Trans-Canada Airlines Ltd.	A.	889,569 20	411,895 02	646,936 79	
	United Kingdom Government—Provision for Unsecured Commitments.	G.	170,423 45	42,846 52	637,757 57	257,584 01
	United Shipyards Ltd.	G.	1,544,212 07	1,123,263 26	5,002,702 26	
	Vancouver Engine Overhaul Depot	S.	25,474 92	23,307 83	301,368 08	
	Vivian Diesels and Munitions Dept.	G.	231,225 88	142,242 58	632,388 35	141,094 59
	Waldland Chemical Works Ltd.	G.	229,790 66	293,860 26	19,394,063 31	
A	Winnipeg Engine Overhaul Depot.	A.	108,194 81	47,731 26	545,560 14	
	York Arsenals Ltd.	G.	7,956,923 84	1,506,205 25	8,591,254 23	1,105,605 10
			100,663,591 53	50,638,860 64	346,826,248 61	163,958,244 81
	Less: Title with Contractors (transferred to Profit and Loss per Schedule 15)		\$100,663,591 53	\$50,638,860 64	\$345,959,918 07	\$163,958,244 81

Less: Title with Contractors (transferred to Profit and Loss per Schedule 15)

* This total is made up as follows:—	
Expenditure as per Allotment Summary, page K-17.....	230,431,860 65
Plus:	
Acquisition of United Kingdom assets (schedule 19).....	163,958,244 81
Transfers from other government departments (schedule 17).....	1,523,259 83
	<hr/>
	165,481,504 64
	<hr/>
Less:	
Sale of surplus assets (schedule 11).....	1,466,771 92
Transfers to "Loans and Advances" (schedule 11).....	39,345,386 91
Transfers to other government plants.....	9,140,738 44
	<hr/>
	49,953,447 27
	<hr/>
	<u>\$ 345,959,918 02</u>

Legend—A, Aircraft; G, General Munitions; S, Shipping.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

A The current year's transactions cover machinery transfers less sale of surplus assets. Total expenditures have been transferred to "Loans and Advances" (schedule 1).

B-II The current credit balances represent recovery of previous years' expenditure.

Schedule 7
CROWN ASSETS IN OTHER CONTRACTORS' PLANTS
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Item of Fixed Investment	General Program	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column).
				Fiscal Year 1943-44	To Mar. 31, 1944	
A	A.M. and T. Tool and Gauge Company.....	G.....	1,613 52	1,613 52	242 41	
	Aesdia Sugar Refining Co., Ltd.....	S.....	1,243 02		14,001 62	
	Accessories Manufacturers Ltd.....	G.....	1,102 30		15,096 76	
	Aerovox Canada Ltd.....	G.....	2,807 68	1,768 70	1,768 70	
	Ainsworth Motors Ltd.....	G.....			10,443 67	
	Aircraft Repair Limited.....	G.....			33,850 00	
	Apex/Incor Metal Products Ltd.....	A.....	1,914 64	933 48	37,418 75	
	Alberta Foundry and Machine Co., Ltd.....	G.....	20,223 16	15,332 68	163,168 08	
	Alcor Manufacturing Company.....	G.....	12,066 38	10,896 38	10,896 38	
	Allanson Armature Manufacturing Co., Ltd.....	G.....	17,350 00		334 03	
	Allied War Supplies Corporation.....	A.....	718 00	224 86 Ct.	4,557 14	22,496 74
	Aluminum Goods Ltd.....	G.....	9,240 00	8,800 62	8,800 62	
	Aluminum Goods Ltd.....	G.....	9,512 06	8,946 49	527,733 02	4,782 00
	Aluminum Goods Ltd.....	G.....	2,312 00		21,741 63	451,911 86
B	American Can Company.....	G.....			39,627 00	
	Animal Trap Company of America.....	G.....			2,000 00	
	Arrow-Hart and Hagerman (Canada) Ltd.....	A.....	3,227 62	2,210 30	42,723 25	
	Atlantic Spring and Machine Co., Ltd.....	S.....	1,925,122 67	1,040,456 79	9,225,428 51	54,278 21
	Atlas Steels Limited.....	G.....	8,974 56	1,172 80	4,188 24	
	L'Auto-Neige Bombardier.....	G.....	15,000 00			
	Aviation Electric Ltd.....	A.....	38,575 55	37,748 29	269,156 68	180,407 37
	Babcock-Wilcox and Goldie-Mculloch Ltd.....	G.....	5,677 01	5,677 01	25,110 69	191,002 26
	W. H. Banfield Son Ltd.....	G.....			3,315 00	
	J. J. Barker Sign Co., Ltd.....	G.....			311,608 33	1,841 83
	Wallace Barnes Co., Ltd.....	G.....	136,863 56	16,519 67	387,066 08	125,742 52
	Bata Shoe Company of Canada Ltd.....	G.....	229,361 79	57,400 18	32,422 96	
	Beach Foundry Ltd.....	G.....	32,422 96	32,422 96	84,364 08	36,013 01
	Beatty Brothers Ltd.....	G.....	33,882 32	29,585 66	4,288 28	
	Beatty Brothers Ltd. (Canadian Die Casters Division)	G.....	13,211 64		37,373 51	
	A. Belanger Ltd.....	G.....	37,751 87	25,155 38	50,720 16	
	Robert Bell Engine and Thresher Co., Ltd.....	G.....	10,496 40	6,775 36	316,741 24	294,883 71
	Bendix-Relipse of Canada Ltd.....	G.....	17,732 75	2,565 25	200 00	
	Benedict-Proctor Manufacturing Co., Ltd.....	G.....			2,277 34	
	Berthierville Machine Shop.....	A.....				
	John Bertram and Sons Co., Ltd. (Pratt and Whitney of Canada Division)	G.....	182,387 09	82,591 32	772,009 72	
	Blocton Controls of Canada Ltd.....	A.....	69,149 81	69,149 81	136,919 78	
	Boling Aircraft of Canada Ltd.....	A.....	2,309 06	2,003 95	132,543 67	
	Bolton Die Company.....	A.....	16,000 00	15,336 92	15,336 92	
	Bordeaux Company.....	A & S.....			2,640 85	

S. F. Bowser Co., Ltd.	224,719 06	153,840 37	304,242 75	56,524 27
Boyles Brothers Drilling Co., Ltd.	42,436 62	32,703 78	118,518 30	
British Aeroplane Engines Ltd.	75,419 90	49,497 04	84,644 37	
British American Oil Co., Ltd.	107,765 00	17,921 27	17,921 27	
Canada Chain and Forge Co., Ltd.	3,206 06	2,365 13	51,798 41	
Canada Crushed Stone Ltd.	260 00			
Canada Electric Castings Ltd.	38,064 17	33,900 51	109,618 95	
Canada Foundries and Forgings Ltd.	34,186 60	13,995 02	582,308 42	
Canada Illinois Tools Ltd.	42,681 73	26,588 84	178,044 13	64,380 12
Canada Iron Foundries Ltd.	53,504 78	21,748 26	214,822 02	170,661 96
Canada Iron Foundries Ltd.	170,450 00	143,791 06	150,898 51	
Canada Metal Co., Ltd.	5,000 00	4,971 06	13,397 99	
Canada Wire and Cable Co., Ltd.	80,579 03	76,457 97	76,457 97	
Canadian Acme Screw and Gear Ltd.	28,651 34			
Canadian Acme Screw and Gear Ltd.	121,549 34	41,066 30	1,170,525 84	786,720 65
Canadian Bank Note Co., Ltd.	197,369 73	121,726 95	121,726 95	
Canadian Bridge Co., Ltd.	330,146 71	243,415 05	287,283 34	
Canadian Car and Foundry Co., Ltd.	399,691 51	166,608 79	1,644,019 87	3,643,873 80
Canadian Car and Foundry Co., Ltd.		742 56	3,693,131 24	
Canadian Car and Foundry Co., Ltd.	158,891 02	30,475 17	203,625 56	
Canadian Car and Foundry Co., Ltd.	1,184,561 23	1,182,061 23	2,229,551 05	
Canadian Car and Foundry Co., Ltd.	287,310 15	230,910 76	502,156 62	
Canadian Car and Foundry Co., Ltd.	30,000 00			
Canadian Car and Foundry Co., Ltd.	27,509 75			
Canadian Car and Foundry Co., Ltd.	650,502 52	447,558 28	2,524,186 11	2,447,863 06
Canadian Car and Foundry Co., Ltd.	487,080 00	340,360 99	344,791 96	
Canadian Car and Foundry Co., Ltd.	44,380 02	25,617 08	280,590 02	35,102 86
Canadian Elevator Equipment Co., Ltd.			350,000 00	
Canadian Furnace Ltd.			25,146 84	
Canadian Ingersoll Rand Co., Ltd.	47,280 33	28,169 70	99,991 97	
Canadian Kodak Co., Ltd.	222,113 75	168,051 31	1,102,681 54	1,174,772 79
Canadian Locomotive Co., Ltd.	95,139 32	75,295 28	71,872 47	
Canadian Marconi Company	323,137 16	169,976 57	1,999,002 45	1,848,256 18
Canadian Motor Lamp Co., Ltd.	25,419 24	25,249 24	97,831 86	
Canadian National Railway Company	51,088 15	710,596 37	5,084,285 17	2,730,653 83
Canadian Pacific Railway Company	785,070 30	10,762 14 (r.	147,032 52	
Canadian Locomotive Co., Ltd.	30,000 00			
Clyde Aircraft Manufacturing Co., Ltd.				
Farand and Delorme, Division of United Steel Corporation Ltd.	77,543 56	45,880 58	330,524 48	
Hamilton Gear and Machine Company	82,007 31	2,192 85	588,666 99	
International Harvester Company of Canada Ltd.	8,907 40	1,761 98	23,750 27	
Montreal Locomotive Works Ltd.	45,459 76	18,526 92	71,109 29	
Turnbull Elevator Co., Ltd.	38,444 86	335 00	335,903 82	
Waterous Limited	70,092 92	33,814 94	221,979 03	
Canadian Pacific Railway Company	200,221 77	151,885 11	258,691 82	
Canadian Power Boat Co., Ltd.			7,854 05	
Canadian Seattie Co., Ltd.	106,045 40	21,933 84	41,308 74	
Canadian Sunner Iron Works Ltd.	4,772 25	1,358 24	41,585 99	
Canadian Summer Iron Works Ltd.	50,817 24	50,817 24	50,817 24	
Canadian Tube and Steel Products Ltd.	45,852 08	45,674 59	386,704 90	311,837 59
Canadian Vickers Ltd.	342,361 96	106,055 65	1,262,682 62	

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 7—Continued

Ref.	Item of Fixed Investment	General Program	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column).
				Fiscal Year 1943-44	To Mar. 31, 1944	
	Canadian Vickers Ltd.	S.	10,089 46	540 95	31,106 00	
	Canadian Westinghouse Co., Ltd.	A.	270,000 00			
	Canadian Westinghouse Co., Ltd.	G.	63,595 98	14,182 31	14,182 31	
	Canadian Wright Ltd., and British Aeroplane Engines Ltd.	A.			236 52	
	L. H. Camm.	A.	60,965 46	18,147 07	18,147 07	
	Central Bridge Co., Ltd.	S.	7,675 97		49,505 79	
	Central Machine Works.	S.	11,267 11	11,267 11	11,267 11	
	Chrysler Corporation of Canada Ltd.	G.			326 52	
	Galt Metal Industries Ltd.	G.	272,438 26	102,017 20	805,049 51	
	Clare Shipbuilding Co., Ltd.	S.	31,872 00	29,075 00	29,075 00	
	Clyde Aircraft Manufacturing Co., Ltd.	S.	158,084 68	102,592 10	102,592 10	
	Cockshutt Moulded Aircraft Ltd.	A.			115,382 64	
	Cockshutt Plow Co., Ltd.	A.	1,440 00			
	Cockshutt Plow Co., Ltd.	A.	712,828 93	486,875 31	744,574 73	
	Wm. Collings and Sons Ltd.	G.	1,418 93		293,709 16	293,709 16
	Colonial Tool Co., Ltd.	S.	685 28	527 62	2,723 22	
	Continental Can Company of Canada Ltd.	G.	284,266 16	168,873 74	294,539 93	
	Cooley Metal Products Ltd.	G.			1,459 00	
	Corman Engineering Co., Ltd.	G.	3,661 45	458 37	400 00	
	Courtaulds (Canada) Ltd.	G.	706,343 75	330,642 34	65,320 41	
	W. F. Craig Machines Ltd.	G.	1,481 46	1,481 46	330,642 34	
	Crane Ltd.	G.	18,680 92	4,606 96	10,662 93	
	Crane Ltd. (Golieth Steel Ltd.)	S.	9,530 00	4,646 04	265,790 68	
	Creighton and Smith Motors.	G.	10,091 90	8,032 00	4,646 04	
	Cresswell-Pomeroy Ltd.	A.	200,361 29	124,699 77	50,001 38	
	Cub Aircraft Corporation Ltd.	A.			111,903 69	
	Dahl and Company.	S.			956 10	
	Darling Brothers Ltd.	S.	24,610 92	16,169 59	680 00	
	David Shipbuilding and Repairing Co., Ltd.	S.	451,212 33	296,183 44	194,312 35	
	Defence Industries Ltd.	G.	2,127 49		1,866,908 50	
	Diamond T Trucks Ltd.	G.			2,092,465 38	
	Dominion Bridge Co., Ltd.	G.	920,028 77	364,319 96	5,255 74	
	Dominion Bridge Co., Ltd.	S.	373,763 53	310,782 11	3,252,277 42	
	Dominion Electric Protection Company	A.	21,372 16	8,414 38	965,089 80	
	Dominion Electrohome Industries Ltd.	A.	23,873 46	17,695 90	44,413 83	
	Dominion Electrohome Industries Ltd.	A.	19,407 85	2,497 95	17,695 90	
	Dominion Engineering Works Ltd.	G.	562,868 36	320,256 81	29,558 27	
	Dominion Engineering Works Ltd.	S.	24,390 00	257 00	1,727,720 61	
	Dominion Forge and Stamping Co., Ltd.	G.	217 21		257 00	
	Dominion Rubber Co., Ltd.	G.	144,032 96	98,467 84	80,777 74	
	Dominion Steel and Coal Corporation Ltd.	G.	886,127 00	388,387 26	548,726 59	
					2,590,903 40	
						135,334 00
						2,686,265 15
						2,086,390 02
						241,921 83
						293,709 16
						80,560 53
						18,467 47

Dominion Twist Drill Ltd.	G.	41,990 46	30,438 28	82,487 41
F. X. Drolet Company.	G.	1,238 50	1,238 50	6,192 48
Dunlop Tire and Rubber Goods Co., Ltd.	A.	1,344 76		4,000 00
Dunlop Tire and Rubber Goods Co., Ltd.	G.	25,771 17	13,889 08	194,910 28
Duplicate Tool and Die Ltd.	G.			36,684 63
Eastern Car Co., Ltd.	G.	124,596 69	121,049 22	1,957,865 85
Eastern Woodworkers.	S.	29,400 00	12,875 00	12,875 00
Easy Washing Machine Co., Ltd.	G.	46 85	46 85	9,201 20
Eaton-Wilcox-Riel Ltd.	G.	8,332 93	1,718 20	56,477 78
Enamel and Heating Products Ltd.	G.	27,933 48	3,025 05	7,266 22
Engineering Products of Canada Ltd.	G.	43,458 58	33,604 60	210,343 64
English Electric Company of Canada Ltd.	G.			21,566 84
Fairchild Aircraft Ltd.	G.	2,041,051 29	1,509,568 01	4,194,118 93
Federal Foundries and Steel Co., Ltd.	G.	116,700 00		
Firestone Tire and Rubber Company of Canada Ltd.	G.	77,251 87	35,431 85	350,284 80
Alexander Fleck Ltd.	G.			40,121 27
Flexible Shaft Co., Ltd.	G.	9,424 70	8,453 10	41,497 96
Ford Motor Company of Canada Ltd.	A.	169,952 62	149,990 01	240,869 89
Ford Motor Company of Canada Ltd.	G.	1,329,405 61	792,024 94	5,731,402 45
Canadian Acme Screw and Gear Ltd.	G.	6,924 09	289 67 Cr.	181,511 24
(Canadian Bridge Co., Ltd.	G.	255,846 88	115,937 93	469,747 70
Conroy Manufacturing Co., Ltd.	G.			16,104 38
International Harvester Company of Canada Ltd.	G.	431,011 88	92,878 10	643,769 65
Kelsey Wheel Co., Ltd.	G.	720 90	716 51	170,339 83
Shurly-Dietrich-Atkins Co., Ltd.	G.			174,689 08
Foundation Maritime Ltd.	S.	90,523 73	56,273 68	56,273 68
Frost and Wood Co., Ltd.	G.	69,122 09	21,858 82	262,906 78
Galt Art Metal Co., Ltd.	G.	943 56	105 30	1,161 74
Galt Metal Industries Ltd.	G.	15,472 20	15,472 20	5,660 65
General Motors of Canada Ltd.	A.	235,417 19	160,545 94	163,340 10
General Motors of Canada Ltd.	G.	1,001,791 00	776,780 87	3,766,943 67
(Canadian Ingersoll-Rand Co., Ltd.	G.	21,845 00		
McKinnon Industries Ltd.	G.	8,710 68	7,949 82	72,776 04
General Motors Products of Canada Ltd.	G.	8,747 25		111,252 75
General Steel Wares Limited.	G.	6,835 00	807 80	10,807 80
General Steel Wares Limited.	A.	6,949 80		10,880 00
B.F. Goodrich Rubber Company of Canada Ltd.	G.	4,810 46	152 43 Cr.	96,684 87
Goodyear Tire and Rubber Company of Canada Ltd.	G.	305,914 16	126,739 73	898,637 13
J. A. Gosselin Co., Ltd.	S.	17,479 21	13,081 77	45,602 56
W. and J. G. Greely Ltd.	A.			34,385 69
Grinnell Company of Canada Ltd.	S.	7,000 00		
Guelph Stove Co., Ltd.	S.	136,936 50	105,670 23	151,518 14
Gutta Percha and Rubber Ltd.	G.	14,022 88	1,066 63	88,347 01
Hafer Machine Co., Ltd.	G.	5,039 66	789 58	39,164 92
Hale Brothers Ltd.	G.	3,268 00	3,216 76	3,216 76
Halifax Shipyards Ltd.	S.	430,634 12	262,709 99	924,262 03
Hall Machinery Company.	G.	24,385 27	13,586 84	62,147 29
Hamilton Bridge Co., Ltd.	G.	313,507 86	155,476 39	873,539 77
Hamilton By-Product Coke Ovens Ltd.	G.			40 00
Hamilton Gear and Machine Company.	G.	13,710 99	11,568 19	55,386 14

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 2—Continued

Ref.	Item of Fixed Investment	General Program	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column).
				Fiscal Year 1943-44	To Mar. 31, 1944	
	Harrington Tool and Die Co., Ltd.	G	7,949 41	4,047 73	854 53	
	Hayes Manufacturing Co., Ltd.	G	413,821 99	233,307 65	715,275 66	
	Hayes Steel Products Ltd.	A	135,865 65	118,032 72	842,404 23	
	Hayes Steel Products Ltd.	G	129,294 93	108,968 98	231,000 87	
	Heaps Engineering (1940) Ltd.	S			10,818 81	
	Hi-Speed Tools Ltd.	G	14,426 84	6,620 98	29,969 14	
	Hillis and Sons Ltd.	S	167 08		4,082 92	
	T. Hogan and Company	G	572 34			
	S. S. Holden Ltd.	G	13,778 80	8,879 07	310,327 60	152,484 62
	Holman Machines Ltd.	G	18,898 80	3,963 86	83,009 17	
	Hosmer Machine Works Ltd.	G	93,374 35	24,949 49	207,530 39	
	Hoving's Vulcanizers and Foundry Works	G	6,113 60	6,113 60	6,113 60	
	Imperial Oil Ltd.	G	299,500 00			
	Industrial Optical Company	G	76,238 27	37,086 85	4,994 51	
	Industrial Associates (Canada) Ltd.	S	28,000 00	26,872 71	317,327 59	
	Industrial Shipping Co. Ltd.	G	30,988 51	6,956 88	293,633 92	186,628 23
	Ingersoll Machine and Tool Co., Ltd.	G	28,265 76	13,780 49	69,863 73	
	Instruments Ltd.	A	55,929 22	11,940 84	611,982 83	
	International Harvester Company of Canada Ltd.	G	94,343 00	70,369 94	70,369 94	
	International Iron and Metal Company	G	23,721 50		8,193 27	
	International Silver Company of Canada Ltd.	G	47,600 00			
	J. D. Irving Ltd.	S	9,151 99	5,121 44	9,469 45	
	Jeffrey and Jeffrey Ltd.	A			1 00	
	Joliette Foundry and Tool Works	A			31,077 22	
	Joliette Machine Works Ltd.	G	51,387 14	37,399 20	93,528 20	
	Kelvinator of Canada Ltd.	G	279,888 84	191,211 91	1,448,866 99	
	Wm. Kennedy and Sons Ltd.	S	25,000 00			
	Kingston Shipbuilding Co., Ltd.	S			1,408 15	
	Kipp-Kelly Ltd.	S		8,937 69	9,238 65	
	J. Kovinsky and Sons Ltd.	G	11,851 63		1 00	
	Kroehler Manufacturing Co., Ltd.	A			55 13	
	Laminated Papers Ltd.	A	583 51	45 00	962 49	
	Laurentian Air Services Ltd.	A	19,134 47	14,130 88	26,702 41	
	Lawson Motors Ltd.	G	45,137 25	21,653 33	106,021 41	
	Leeds Steel Products Ltd.	G	34,350 00	32,413 55	32,413 55	
	Lecton and Burpee Ltd.	S	94,669 65	25,553 15	159,141 15	
	M. and C. Aviation Co., Ltd.	A	75,605 59	42,807 14	186,025 58	
	MacDonald Brothers Aircraft Ltd.	A	159 84	159 84	28,194 56	8,001 95
	Machine Works Ltd.	G			2,297 87	
	F. A. Mahan, Registered	G				
	Manitoba Bridge and Iron Works Ltd.	G	3,187 77	2,791 59	296,420 69	293,368 27
	Manitoba Rolling Mills Co., Ltd.	G	9,772 00	9,455 53	9,455 53	

Manitoba Steel Foundries Ltd.	G.	1,829 25	1,829 25	38,839 44	37,110 19
Maple Leaf Aircraft Co., Ltd.	A.	52,642 50	26,130 06	11,489 41	
Marelec Ltd.	S.	5,680 24	5,130 72	89,626 74	
Margaree Steamship Co., Ltd.	S.			13,845 96	
Marine Industries Ltd.	S.			9,958 10	
Maritime Steel and Foundries Ltd.	G.	16,269 19		251,238 34	249,570 88
Massey-Harris Co., Ltd.	A.	146,395 22	23,316 65	72,395 32	
Massey-Harris Co., Ltd.	G.	804,849 59	605,892 11	1,847,667 45	675,134 44
T. McAvity and Sons Ltd.	S.	22,525 80			
McColl-Fontenac Oil Co., Ltd.	G.	85,600 00			
McDonald Metal Manufacturing Co., Ltd.	G.	37,373 16			
R. McDougall Co., Ltd.	G.	342,659 54	234,427 12	51,188 92	
McKinnon Industries Ltd.	G.	10,499 21	2,899 21	49,901 83	
McLellan Foundry and Machine Works Ltd.	G.			13,025 11	
McMullen-Perkins, Ltd.	G.	748 79		2,289,652 23	847,832 28
John Mead and Son.	G.	44,105 95	25,528 12	208,986 74	200,794 53
Mersey Paper Co., Ltd.	S.			5,462 00	
Mercury Cycle and Tool Manufacturing Company.	G.			11,453 42	
Mid-West Aircraft Ltd.	A.	10,437 04	208 10	49,361 17	
Midland Shipyards Ltd.	S.	62,014 30	51,904 30	6,508 91	
Robert Mitchell Co., Ltd.	G.	267,202 82	199,490 45	22,671 06	
Modern Containers Ltd.	G.	15,077 17	9,211 24	93,972 46	880,816 34
Modern Tool Works Ltd.	G.	25,448 02	12,048 82	1,672,393 64	
Moffats Ltd.	G.	26,151 37	23,968 05	77,316 97	
Montreal Construction Supply and Equipment Ltd.	G.	194,340 30	169,159 20	327,326 09	
Montreal Locomotive Works Ltd.	G.	219,575 60	36,677 09 Cr.	159,914 31	107,373 14
Montreal Locomotive Works Ltd.	S.	631,704 71	600,115 04	598,554 65	1,333,180 26
Montreal Watch and Clock Repair, Registered	A.			720,691 78	
James Morrison Brass Manufacturing Co., Ltd.	S.			792,906 75	
Morrow Screw and Nut Co., Ltd.	S.			243 30	
Mueller Ltd.	G.	76,968 28	75,576 05	464,047 06	
Mulcock Company.	G.	2,310 25	1,808 93	35,560 43	34,323 90
R. Musgrave and Sons Ltd.	S.	31,614 30	23,678 24	247,287 88	170,124 01
National Cash Register Company of Canada Ltd.	S.	22,940 00	3,980 62	15,257 49	
National Steel Car Corporation Ltd.	S.	5,987 53	1,562 80	14,575 27	
Neon Products of Western Canada Ltd.	G.	2,776 93	1,679 37	288,907 21	243,615 68
Neon Products of Western Canada Ltd.	G.	75,698 10	69,119 28	2,091,631 25	1,951,390 95
Neon Products of Western Canada Ltd.	S.	39,429 74	15,887 43	28,283 11	
Neptune Meters Ltd.	S.	80,637 84	54,381 48	168,967 46	
New Method Laundries Ltd.	G.	1,405 56	78 75	71,781 30	
Northern Electric Co., Ltd.	A.	7,350 00	6,906 62	6,906 62	
Northern Electric Co., Ltd.	G.	50,050 00			
Northern Engineering and Supply Co., Ltd.	G.	745,071 61	407,684 18	2,393,463 42	709,520 24
Northern Machine Works	G.	184,909 60	152,817 89	460,281 72	360,756 78
Northern Petroleum Corporation Ltd.	G.	1,998 90	961 79	50,397 09	
Northern Tool and Gauge Ltd.	G.	6,000 00	5,115 47	5,115 47	
Ontario Machine and Tool Co., Ltd.	G.	45,327 42	20,783 22	305,113 72	50,012 81
Ontario Research Foundation.	G.			7,744 06	
Orillia Sheet Metal Manufacturers Association	G.	6,862 67	6,804 22	50,488 08	
Orillia Water, Light and Power Commission	G.	18,481 50		800 00	
Otaco Limited	G.	30,000 00	26,202 11	26,202 11	
Otis-Fensom Elevator Co., Ltd.	A.	103,065 50	84,845 31	11,601 36	734,836 16

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 7—Continued

Ref.	Item of Fixed Investment	General Program	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous columns).
				Fiscal Year 1943-44	To Mar. 31, 1944	
	Ottawa Car and Aircraft Ltd.	A.	388,532 47	103,267 41	175,608 32	
	Ottawa Car and Aircraft Ltd.	A.	16,200 00			
	Ottawa Gauge and Instrument Co., Ltd.	G.	72,057 97	42,149 82	45,059 61	
	Outboard Marine and Manufacturing Company of Canada Ltd.	G.				
	Packard Electric Co., Ltd.	G.	25,494 55	3,556 58	133,667 41	
	Parker-Hersey Tubes Ltd.	G.			905 00	
	Parker Fountain Pen Co., Ltd.	G.	18,652 28	16,744 00	71,973 10	
	Parmenter and Bullock Co., Ltd.	G.			60,125 74	
	Patterson Motors Ltd.	G.	19,377 79	8,127 40	66,946 92	
	Peacock Brothers Ltd.	G.	28,352 28	16,746 11	16,746 11	
	Peacock Brothers Ltd.	G.	103,276 10	44,749 37	359,423 20	
	Peacock Brothers Ltd.	G.	19,246 02	15,884 79	15,884 79	
	Pedlar People Ltd.	G.	120,824 88	25,000 00	391,131 42	
	Peerless Engineering Ltd.	G.	70,650 45	66,151 39	127,629 02	
	James Pinder and Co., Ltd.	G.			1 00	
	Phillips Electrical Works Ltd.	G.	120,382 78	55,605 78	67,128 60	
	Pictou Foundry and Machine Co., Ltd.	G.			2,665 63	
	Plawes-Jackson Engineering Ltd.	G.	2,514 57	1,655 43	38,018 25	
	Thomas Pocklington Company	G.	20,000 00	20,000 00	21,256 00	
	Port Arthur Shipbuilding Co., Ltd.	S.			3,020 00	
	Port Hope Sanitary Manufacturing Co., Ltd.	S.			1,907 30	
	Powell River Co., Ltd.	A.			1,541 88	
	Power Machine and Tool Ltd.	A.			588 79	
	Powles Engineering Company	G.			203,604 73	
	Precision Tool Works Ltd.	G.	48,238 93	22,215 58	108,702 34	
	Pressure Castings of Canada Ltd.	G.	12,942 03	10,754 04	57 70	
	Pritchard-Andrews Company of Ottawa Ltd.	G.	6,915 06	6,544 99	16,529 66	
	Progressive Engineering Works Ltd.	S.	16,529 66	16,529 66	2 00	
	Pyvall and Nye Ltd.	A.			464 97	
	Purdy Brothers Limited	S.	32,113 19	18,064 27	32,608 17	
	Purdy Motors Limited	S.			35,726 38	
	Purshie's Machine Shop	S.	13,839 96	6,848 44		
	R.C.A. Victor Co., Ltd.	A.	73,500 00		163,310 91	
	R.C.A. Victor Co., Ltd.	G.	367,494 60	160,116 26	143,274 28	
	Radio Valve Company of Canada Ltd.	G.	423,957 00	143,274 28	472 98	
	G. H. Randall Company Ltd.	A.			15,323 57	
	George W. Reed and Co., Ltd.	G.	1,070 92	335 25	3,976 490 71	
	Regina Industries Ltd.	G.	1,486,680 76	217,898 15	134,298 32	
	Reliance Aircraft and Tool Co., Ltd.	A.	620 17	398 15	28,858 30	
	Reliance Gear Works Ltd.	G.	2,739 86	1,598 16	43,240 43	
	Richardson Road Machinery Co., Ltd.	G.	2,356 92	728 95	2,122 45	
	Riordon Pett Plating Co., Ltd.	G.			218,487 71	
	Robb Engineering Works Ltd.	G.	8,836 66	1,236 66		
						209,928 35

Robb Engineering Works Ltd.	S.	43,136 55	35,434 41	59,543 10
Robbins and Myers Company of Canada, Ltd.	G.			4,003 13
Rogers Majestic (1911) Ltd.	G.	45,985 23	41,298 18	37,943 84
Rogers Radio Tubes Ltd.	G.	30,108 20	10,321 92	10,484 11
Hugh Russell and Sons Ltd.	S.			6,135 07
S. and S. Aircraft Limited.	A.	11,556 85	11,158 90	151,999 53
St. John Dry Dock and Shipbuilding Co., Ltd.	S.	269,555 47	139,868 94	590,598 26
St. John Iron Works Ltd.	S.	9,163 02	5,429 96	5,830 66
St. John Machine Shop Ltd.	S.	68,638 81	58,872 23	362,515 43
Sangamo Co., Ltd.	G.	67,720 26	39,231 77	95,597 05
Sawyer-Massey Ltd.	G.	300,613 37	264,382 61	650,598 94
Shultz Die Casting Company of Canada Ltd.	G.	47,270 05	22,270 05	53,052 22
Scott Tool and Machine Company.	G.	9,134 98	8,040 49	72,637 37
Seiberling Rubber Company of Canada Ltd.	G.	36,334 79	16,909 23	197,515 68
Service Station Equipment Co., Ltd.	G.	92,618 98	4,829 52	10,104 17
Shaw Tool and Machine Company.	G.	46,560 26	27,111 32	120,385 91
Sherbrooke Machineries Ltd.	S.			120,385 91
Sherbrooke Pneumatic Tool Co., Ltd.	G.	140,368 02	70,313 25	294,638 52
Shurtz-Dietrich-Alkins Co., Ltd.	C.	115,846 55	54,964 95	735,009 38
T. S. Simms and Company Ltd.	G.	12,653 22	11,962 38	815,098 03
Singer Manufacturing Company	A.	70,252 54	61,296 58	99,936 91
Singer Manufacturing Company	G.	217,686 83	121,196 75	637,044 04
Skinner Co., Ltd.	G.	55,023 08	55,023 08	661,635 84
N. Slater Co., Ltd.	G.	41,601 28	8,876 62	62,314 96
Small Electric Motors (Canada) Ltd.	G.	133,841 40	124,850 77	30,571 82
Somerville Ltd.	G.	5,070 00		157,878 11
Sorel Industries Ltd.	G.	3,234,328 38	582,456 76	11,218,659 65
Sorel Industries Ltd.	H.			118,628 74
Spartan of Canada Ltd.	G.			1,968 93
Standard Machine and Tool Co., Ltd.	G.	314,670 22	77,822 79	367,669 99
Stanley Precision Instruments Ltd.	A.	20,000 00	19,436 88	111,900 66
Stanley Steel Co., Ltd.	G.			25,736 31
Starr Manufacturing Works Ltd.	S.	13,414 41	5,749 93	5,749 93
Sterling Engine Works Ltd.	A. & S.			2,170 53
Bruce Stewart and Co., Ltd.	S.	1,370 00		
Joseph Stokes Rubber Co., Ltd.	G.	29,409 86		
Suburban Rapid Transit Company	A.		1,500 00 Cr.	12,615 98
Sunshine Waterloo Co., Ltd.	G.	23,187 53	1,187 53	48,788 90
Superior Steel Corporation.	G.	7,026 30		26,273 70
Sutton-Horsley Co., Ltd.	A.	59,617 66	35,207 46	55,858 52
Sutton-Horsley Co., Ltd.	G.			15,245 19
J. A. M. Taylor Tool Co., Ltd.	A.	821 79		9,113 21
J. A. M. Taylor Tool Co., Ltd.	G.	32,657 45	215 27	23,641 89
Thompson Brothers Machinery Co., Ltd.	S.	258,407 00	158,743 56	225,141 98
Thompson Products Limited	G.	986,024 37	725,511 23	1,863,341 27
Thomson Electrical Works Ltd.	G.			239 49
Thornbury Industries Limited.	S.			11,318 39
A. L. Torgis and Sons.	G.			9,607 03
Toronto Engine Works.	S.			7,526 58
University of Toronto—Connaught Laboratories	G.	349,123 00	349,123 00	349,123 00
Trans-Canada Airlines Limited	A.	7,372 55	1,639 62	20,535 42

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.
 NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 7—Continued

Ref.	Item of Fixed Investment	General Program	Estimates 1943-44	Expenditures		Cost of Acquisition of Assets of United Kingdom (included in previous column).
				Fiscal Year 1943-44	To Mar. 31, 1944	
	Trans-Canada Airlines Limited.....	A.....			5,378 20	
	Trenton Industries Ltd.....	G.....			10,943 76	
	Trenton Steel Works Ltd.....	G.....	133,475 51	131,008 49	850,035 46	703,375 19
	Trenton Steel Works Ltd.....	S.....	1,438,431 82	1,139,488 93	2,537,937 19	
	Truscon Steel Company of Canada Ltd.....	G.....	114,527 00	72,678 69	69,382 91	
	Turnbull Elevator Co., Ltd.....	S.....			16,173 20	
	United Shoe Machinery Company of Canada Ltd.....	A.....	9,512 63	329 77	102,817 14	
	United Shoe Machinery Company of Canada Ltd.....	G.....	2,122 21		2,629 10	
	United Steel Corporation Ltd.....	G.....	21,522 81		680,412 99	853,221 61
	Universal Cooler Company of Canada Ltd.....	A.....			733 60	
	Valois and Valois Limited.....	G.....	25,782 08	4,773 61	76,060 03	
	Vancouver Engineering Works Ltd.....	G.....	1,206 95	694 32	29,559 37	
	Vancouver Engineering Works Ltd.....	S.....	132,722 76	40,381 25	71,713 49	
	Vancouver Iron Works Ltd.....	S.....	62,323 61			
	Viceroy Manufacturing Co., Ltd.....	A.....	5,977 03	4,944 10	16,967 07	
	Viceroy Manufacturing Co., Ltd.....	G.....	4,229 71	4,229 71	35,073 54	
	Villas Enamel Products Ltd.....	G.....	45,338 00	40,608 72	66,688 43	
	Vulcan Iron Works Ltd.....	G.....	12,044 75		231,280 90	
	Wallaceburg Brass Ltd.....	G.....	38,384 98	28,702 76	94,512 35	
	Waterloo Manufacturing Co., Ltd.....	G.....	37,126 74		3,409 53	
	Waterous Limited.....	G.....	3,670 33	3,572 24	198,069 48	
	Waterous Limited.....	S.....	48,336 76	37,549 21	51,412 45	159,545 25
	Weatherhead Company of Canada Ltd.....	A.....	31,227 37	27,881 04	179,876 52	30,110 82
	Weatherhead Company of Canada Ltd.....	G.....	1,936 89	1,936 89	45,124 89	
	Weaver Industries Limited.....	A.....	3,100 00		221 87	
	Webb and Gifford Ltd.....	S.....	52,300 00	42,920 41	42,920 41	
	Webb-Spark Engineering Ltd.....	S.....	34,664 45	31,924 43	32,549 43	
	Welsh and Johnson Ltd.....	A.....			1 00	
	Western Clock Co., Ltd.....	G.....	6,071 89	1,175 76	44,097 89	
	Western Steel Products Corporation Ltd.....	G.....	7,800 00	4,920 26	4,920 26	
	Harry H. Whitehall.....	A.....			45,347 09	
	Whitehall Machine and Tools Ltd.....	G.....	26,834 66	7,769 85	144,493 07	
	A. C. Wickman (Canada) Ltd.....	G.....	45,548 79		128,209 39	
	Wilkening Manufacturing Company (Canada) Ltd.....	G.....	125,108 78	120,535 25	131,759 43	
	J. Fred Williamson Ltd.....	G.....	945 25		4,126 75	
	Windsor Tool and Die Ltd.....	S.....			6,224 90	
	Wings Construction Ltd.....	A.....	5,824 00	2,620 11	2,620 11	
	Wright Industries Ltd.....	G.....	2,711 29	1,428 79	62,558 17	15,135 45
	Yale and Towne Manufacturing Company (Canadian Division).....	G.....				
	Yarrows Ltd.....	S.....	649,113 86	389,790 92	489 30	
					970,267 55	

Duty, Taxes, Transportation Charges and Removal Costs on Tire-building Machinery transferred from United States.....	G.....	30,835 30	8,485 84	52,650 54
Fire Protection (Various Aircraft Plants).....	A.....	125,465 07	52,650 57	501,847 66
Lima Cranes (Various Locations).....	G.....			109,445 66
Tooling Costs (Miscellaneous Plants).....	A.....	384,053 51		8,153 48
Unadjusted Claim re Metal Stampings Ltd.....	G.....			383 87 Cr.
		45,274,174 81	24,889,797 01	187,549,597 61
Less: Title with Contractors (transferred to Profit and Loss, per Schedule 15).....		\$45,274,174 81	\$24,889,797 01	\$124,633,308 80*
				\$38,203,228 87

* This total is made up as follows:—

Expenditure as per Allotment Summary, see page K—17.
Plus:

Acquisition of United Kingdom assets (schedule 19).....	38,203,228 87	101,236,304 68
Transfers from other government departments (schedule 17).....	4,537 03	
	38,207,765 90	
	139,444,070 58	
Less:		
Sale of surplus assets (schedule 11).....	3,236,045 09	
Transfers to other government plants.....	11,574,716 69	
	14,810,761 78	
	\$124,633,308 80	

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

A The current year's credit balance represents recovery of previous years' expenditure.

B Advances for capital assistance to this Company are handled through Atlas Plant Extension Limited, a government-owned Company, which acts as agent for the Department of Munitions and Supply in connection therewith. See Appendices.

C The current year's credit balances represent recovery of previous years' expenditure.

Schedule 8

MISCELLANEOUS PHYSICAL PROPERTY
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Item of Fixed Investment	Estimates 1943-44	Expenditures	
			Fiscal Year 1943-44	To March 31, 1944
A	Airport Runways.....	44,425 73	44,425 73	102,500 00
B	Berth for Ship Repairs.....	120,928 17	37,540 86	231,652 35
C	Clamshell Crane.....		14,930 17 Cr.	36,007 15
D	Coal Handling Bridge.....	30,654 40	21,100 64	165,044 48
E	Coal Handling Plant.....	509,068 96	509,068 96	509,068 96
F	Construction of Extension to Airport.....	1,019,284 74	666,382 67	732,197 93
G	Electric Stacking Equipment.....	6,859 39	6,859 39	6,859 39
H	Extension to Public Wharf.....			27,457 48
I	Ferry Boat.....	88,329 46	87,695 46	356,893 50
J	Fitting-out Berth (Cargo Vessels).....	227,486 68	138,740 83	299,554 15
K	Fitting-out Berth for Merchant Ships.....	691,400 00	454,682 25	454,682 25
L	Land.....	212,915 31	10,198 12	44,975 26
M	Lay-to Wharf.....	36,047 93	9,964 31 Cr.	289,449 83
N	Motor Boat.....			7,215 00
O	Motor Trucks.....	4,118 00	3,986 10	12,835 98
P	Pier No. 7.....	40,532 99	40,230 39	78,160 94
Q	Pile Berth.....	7,895 36	7,895 36	76,970 32
R	Radio Interference Testing Building.....			8,018 59
S	Railway Barges.....	218,478 02	218,478 02	112,702 57
T	Rhodes Curry Wharf.....	2,479 52	2,479 52	84,992 37
U	Runways and Purchase of Land for Airport.....	905,713 10	392,234 64	536,721 54
V	Scrap Crushers.....	200 00	200 00	9,021 47
W	Semi-tidal Graving Dock.....	129,144 64	94,636 01	1,132,365 27
X	Ship Repairs—Extension to Wharf.....	161,112 58	1,792 00	33,821 10
Y	Snow Blower Equipment.....	18,135 00	18,135 00	91,737 65
Z	Sound Projection Equipment.....	9,474 52	1,652 85	10,178 33
AA	Storage Facilities.....	600,000 00	42,696 20	42,696 20
BB	Tank Cars.....	1,093,571 57	929,440 85	1,934,791 40
	Tarpaulins.....	9,958 02	9,958 02	26,022 52
	Unloading Pier.....	373 37	373 37	274,667 74
	Estimated Requirements covering projects for which no expenditures were made.....	380,500 00		
	Suspense—Machinery Transfers.....			31,976 50
		\$6,569,087 46	\$3,715,989 66	\$ 7,761,238 22*

* This total is made up as follows:—

Expenditure as per Allotment Summary, see page K—17..... 7,855,553 31

Plus:

Transfers from other government plants..... 11,460 36

7,867,013 67

Less:

Sale of surplus assets (schedule 11)..... 105,775 45

\$ 7,761,238 22

A Airport Runways: strengthening of runways.

B Berth for Ship Repairs: building and the necessary machinery and equipment required for ship repairs.

C Clamshell Crane: for bunkering of vessels in the facilities of the National Harbours Board; Dominion Coal Co., Ltd., to pay a surcharge of 50 cents per ton of coal delivered until such time as cost of crane and expenses in connection with its transfer from point of manufacture to point of erection, are amortized.

D Coal Handling Bridge: removal and re-erection of coal handling bridge complete with equipment; Dominion Coal Co., Ltd., to pay 10 cents per ton for each ton of coal discharged by the bridge from car or vessel, until such time as His Majesty has been reimbursed the costs. The Company agrees to purchase the bridge from His Majesty at the cessation of hostilities, for the sum of \$100,000. However, if at the date of purchase, the Company has not reimbursed His Majesty the total costs of dismantling, transportation and re-erection, the Company is not to be obliged to pay any balance then remaining unpaid.

- E Coal Handling Plant: storage area and ancillary facilities for shipping of coal by shorter route.
- F Construction of Extension to Airport: facilities required in connection with the production of aircraft.
- G Electric Stacking Equipment: storage equipment and warehouse trucks for the efficient handling of cloth in storage.
- I Ferry Boat: customs duty on purchase, and re-conditioning of ferry boat to be used in transportation of workers engaged on shipbuilding programs.
- L Land: to be owned by the Dominion Government, for war requirements.
- M Lay-to Wharf: construction of wharf, dredging of berth, and providing of pipe-line for fuelling ships; Imperial Oil Ltd., to remit surcharge of 10 cents per barrel on all oil handled.
- O Motor Trucks: purchased for Allied War Supplies Corp., for the purpose of transporting proof ammunition.
- P Pier No. 7: construction of berth for ship repairs.
- Q Pile Berth: construction of 400' timber pile-work pier wharf.
- R Railway Barges: taken over from Wartime Shipbuilding Ltd., to meet the needs of war work.
- S Rhodes Curry Wharf: construction of extension to wharf.
- T Runways and Purchase of Land for Airport: construction of runways and taxi-strip, also provision of land for parking areas.
- U Scrap Crushers: procured to facilitate disposal of scrap in various plants engaged in war production.
- V Semi-tidal Graving Dock: construction of extension to dock required for fitting-out berth.
- W Snow Blower Equipment: required for clearing off flying fields at aircraft overhaul plants.
- X Sound Projection Equipment: for educational purposes *re* personnel of aircraft manufacturing and overhaul plants.
- Y Storage Facilities: construction of building for storage of spare parts for aircraft at government-owned plant.
- Z Tank Cars: for transportation of supplies.
- AA Tarpaulins: to cover materials stored in the open.
- BB Unloading Pier: to improve shipping facilities between ports and reduce rail transportation costs.

Schedule 9

INVESTMENT IN PRODUCTION ASSETS

	Fiscal Year 1943-44	To Mar. 31, 1944
A Munitions Production Revolving Fund.....	188,501,952 54	340,202,700 95
B General (Munitions) Revolving Fund.....	225,392,748 40	259,233,355 81
C Aircraft Production Revolving Fund.....	13,689,739 43	52,525,779 82
D Ship Production Revolving Fund.....	19,967,314 75 Cr.	185,079,092 26
E Miscellaneous Stores Revolving Fund.....	921,059 09	26,685,547 11
F Payment to United States <i>re</i> Canpay Shipments.....	19,185,497 13	19,185,497 13
	<u>\$427,723,681 84</u>	<u>\$882,961,973 08*</u>

* This total is made up as follows:—

Expenditure per Allotment Summary, see page K-17	809,169,300 44
Plus: Transfers from other departments (Schedule 17).....	73,792,672 64
	<u>\$882,961,973 08</u>

A-E Details of current transactions through these funds are given under [13] Sundry Suspense Accounts, page K-59.

F For details see Expenditures Section hereof.

Schedule 10

MISCELLANEOUS INCOME

	Fiscal Year 1943-44	To Mar. 31, 1944
Ordinary Revenue	<u>\$ 93,763 30</u>	<u>\$7,937,151 93</u>

For current details, see Revenues Section hereof.

Schedule 11

UNALLOCATED REFUNDS

	Fiscal Year 1943-44	To Mar. 31, 1944
Special Receipts and Other Credits.....	118,789,962 64	123,328,995 64
Less—		
Refund of previous years' Administration expenses applied against Departmental Administration	81,913 79	317,206 02
Sale of surplus assets applied against Investment in Plant and Equipment as follows:		
Crown Companies	1,262,101 57	
Crown Plants—Government Operated	574 90	
Crown Plants—Privately Managed	1,466,771 92	
Other Contractors' Plants.....	3,236,045 09	
Miscellaneous Physical Property	105,775 45	
	6,071,268 93	6,071,268 93
Other Credits applied against Investment in Plant and Equipment.....	53,447,641 49	53,447,641 49
	59,600,824 21	59,836,116 44
	<u>\$ 59,189,138 43</u>	<u>\$ 63,492,879 20</u>

For current details, see Revenues Section hereof.

Schedule 12

MINISTER'S SALARY, COAL SUBSIDIES, ETC.

	Fiscal Year 1943-44	To Mar. 31, 1944
Salary and Motor Car Allowance of Minister.....	12,000 00	45,114 19
Miscellaneous Gratuities, etc.	2,150 00	2,150 00
Coal Subsidies	2,165,110 26	7,130,544 79
	<u>\$2,179,260 26</u>	<u>\$7,177,808 98</u>

For current details, see Expenditures Section hereof.

Schedule 13

DEPARTMENTAL ADMINISTRATION

	Fiscal Year 1943-44	To Mar. 31, 1944
Travelling Expenses and Living Allowances.....	987,663 74	2,812,660 20
Salaries	7,244,773 71	18,269,411 54
Advertising	5,956 52	31,807 15
Telephone, Telegraph and Postage	746,911 60	2,028,203 08
Printing, Stationery, Equipment and Supplies.....	431,744 07	1,837,495 97
Freight, Cartage and Express	27,347 76	91,629 80
Professional and Special Services and Expenses	52,349 32	277,206 91
Rent, Light and Heat	47,478 10	122,615 07
Miscellaneous General	325,179 04	533,748 32
Miscellaneous Recoverable	87,321 14	90,121 49
	9,956,725 00	26,094,899 53
Less: Value of Capital Stocks, carried to Balance Sheet.....	126 00	711 00
	<u>\$ 9,956,599 00</u>	<u>\$ 26,094,188 53</u>

For current details, see Expenditures Section hereof.

Schedule 14
MISCELLANEOUS WAR EXPENSES

Details	Estimates, 1943-44	Expenditures	
		Fiscal Year 1943-44	To Mar. 31, 1944
Subsidies to Contractors—			
Algoma Steel Corporation Ltd.—Increased cost of Raw Materials.....	4,047,894 65	3,002,835 99	3,002,835 99
Burlington Steel Co. Ltd.—Increased cost re Purchase of Rails and Billets.....	250,000 00	100,000 00	100,000 00
Canadian Furnace Ltd.—Freight Allowance on Coke.....	375,625 51	263,504 43	312,878 92
Canadian Furnace Ltd.—Compensation re Consumption of Coke.....	425,000 00	375,413 56	375,413 56
Dominion Foundries and Steel Ltd.—Removal of Tracks.....	21,595 13	3,777 29	150,445 14
Dominion Steel and Coal Corporation Ltd.—Accountable Advance re Deficits.....	6,148,276 50	6,148,276 50	9,794,203 00
Fairmont Co., Ltd.—Trading Losses re Rubber Reserve Co.....	340,000 00	53,775 35	53,775 35
Various Tire Manufacturers—Allowances for return of Tires.....	3,218 76 11,611,610 55	3,218 76 9,960,801 88	19,083 72 13,808,635 68
Donations to Others—			
Board of Trustees—School at Nobel, Ont.....			20,000 00
Province of Quebec—Relocation of Roadway.....			6,250 00
City of Longueuil, Quebec—Water Supply.....	69,098 54	61,205 52	234,106 98
Canadian National Railways—Rehabilitation of C.N.R. Line.....	115,700 00	115,000 12	115,000 12
Wartime Administrator Canadian Atlantic Ports—Accountable Advance re Public Services.....	200,000 00	40,000 00	41,501 39
King Edward Hotel, Halifax, N.S.—Converting Hotel into Staff House for Munitions Workers.....			22,790 88
Alkylate Plants—Contribution re cost of Construction.....	1,052,400 00	991,800 00	991,800 00
Montreal Tramways Co.—Extension of Track.....	56,500 00	55,636 20	55,636 20
Toronto Transportation Commission—Extension of Track, Long Branch, Ontario.....	33,974 29	33,974 29	33,974 29
Cawthra Square Building, Toronto, Ont.—Renovating premises to provide Office Accommodation.....			7,957 00
Town of Lauzon, Quebec—Water Supply.....	125,000 00	50,000 00	50,000 00
Town of Cap de la Madeleine, Quebec—Water Supply.....	626 53		15,838 47
Town of North Sydney, N.S.—Water Supply.....			3,000 00
School at St. Joseph, Sorel, Quebec—Donation made through Government Agency.....	26,685 94	26,685 94	26,685 94
School at Hamilton, Ontario—Donation made through Government Agency.....	11,000 00	11,000 00	11,000 00
School at Dundas, Ontario—Donation made through Government Agency.....	5,000 00	5,000 00	5,000 00
Province of Quebec—Reconstruction of Road at Valcartier.....	18,380 34 1,714,365 64	18,380 34 1,408,682 41	18,380 34 1,658,921 61
Dredging and Other Improvements to Government Facilities—			
Rental of Dredge <i>Leland</i>			2,865 00
Towing charges re Dredge <i>Leland</i>			7,300 00
To increase Capacity of Crane owned by National Harbours Board.....	29,241 78	29,161 74	33,486 73
Dredging—Morey Channel, Fraser River, B.C.....	30,000 00	14,378 54	14,378 54
Dredging—Lunenburg Harbour.....	22,098 24	22,098 24	22,098 24
Removal of Obstruction from Dartmouth Cove.....	35,000 00	15,231 54	15,231 54
Dredging—Shelburne, N.S.....	17,000 00 133,340 02	15,614 35 96,484 41	15,614 35 110,974 40

Schedule 14—Continued

Details	Estimates 1943-44	Expenditures	
		Fiscal Year 1943-44	To Mar. 31, 1944
Emergency Coal Production Board— Advances <i>re</i> Coal Production.....	6,265,068 82	4,932,899 37	5,369,839 37
Machinery Transfer Costs— Direct Payments <i>re</i> Government-owned Machinery.....	58,751 27	17,022 64	18,271 37
Experimental and Development Costs— Aerial Map Survey for Oil Locations— Peace River District.....	234,724 70	3,838 49	69,113 79
British Skilled Workmen—Expenses and Salaries <i>re</i> Skilled Workmen.....	56,783 59	52,018 71	195,235 12
Director General Army Engineering De- sign—Experimental Models.....	1,948,834 67	780,962 63	893,344 77
Experimental Costs <i>re</i> National Research Council.....	943,521 73	561,381 23	642,859 50
Special Secret Research—National Re- search Council.....	960,400 00	126,847 18	126,847 18
Experimental Armoured Car.....			16,107 42
Miscellaneous Experimental and Develop- ment Work.....	623,703 62	243,172 38	334,542 43
Patterns <i>re</i> Universal Carriers.....			1,853 28
Experimental Costs <i>re</i> New Explosives.....			15,899 89
Signals Production Branch.....	220,883 13	174,633 04	210,615 75
Standardization of Radio Components.....	25,000 00	313 05	313 05
Surveys of Sites and Rock Conditions.....	12,652 82	2,846 47	10,193 65
Experimental Tests <i>re</i> Bogie Tires.....	100,000 00	7,696 41	7,696 41
Expenses of War Metals Advisory Com- mittee.....	8,593 34	3,340 74	14,540 00
	5,135,097 60	1,957,050 33	2,539,162 24
Patents Rights and Royalties— Acquisition of Miscellaneous Patents.....	300,000 00	145,360 88	324,011 79
Rights to Manufacture the Douglas Model D.C.—4 Airplane—Douglas Aircraft Co., Inc.....	1,332,000 00	119,325 00	119,325 00
	1,632,000 00	264,685 88	443,336 79
Storage— Freight in Transit—Eastern Canada.....	530,000 00	448,800 85	448,800 85
Storage Facilities—Chrysler Corporation of Canada.....	75,000 00	20,343 54	20,343 54
	605,000 00	469,144 39	469,144 39
Protective Measures— Relocation and Protection of Oil Storage...	1,417,851 37	385,702 00	467,850 63
Other Production Expenses— Canadian Pacific Railway Co.,—Removal and Replacement Kitsilano Bridge.....	43,762 30	34,408 54	57,146 24
City of Victoria—Fire Protection at Yar- rows Ltd., Shipyard.....	22,750 00	21,000 00	31,500 00
Dominion Chain Co., Ltd.—Loss <i>re</i> new type tire chain.....	25,739 10	21,865 60	21,865 60
Rental of Building for Aircraft Overhaul.....			2,100 00
Noorduyn Aviation Ltd.—Commission on Sale of Aircraft.....			43,430 39
Miscellaneous Production Expenses.....	78,001 53	32,986 89	93,318 16
Wartime Salvage Ltd.—Loss on Scrap Metal.....	750,000 00	727,324 41	727,324 41
Protection of Government-owned Mach- inery.....	45,000 00	7,657 20	7,657 20
Maintenance of Cartierville Airport.....	77,205 05	40,301 22	40,301 22
Machine Tool War Service Committee.....	25,000 00	6,376 77	4,941 32
Reconditioning Stores in Transit.....	100,000 00	73,316 45	73,316 45
Sherbrooke Pneumatic Tool Co., Ltd.— Reconditioning of Plant and Equipment due to damage by flood.....			12,609 24
Wartime Administrator Canadian Atlantic Ports—Accountable Advance <i>re</i> Survey of Lack of Accommodation.....	40,000 00	30,000 00	30,000 00
	1,207,457 98	995,237 08	1,145,510 23

Schedule 14—Continued

Details	Estimates, 1943-44	Expenditures	
		Fiscal Year 1943-44	To Mar. 31, 1944
Duties and Taxes—			
Repayment of Duties and Taxes for United Kingdom Government Account.....	5,000,000 00	1,548,584 43	9,575,599 40
Duties and Taxes on sub-marginal mineral properties in Canada, acquired from the United States Government—Wartime Metals Corporation.....	25,000 00	15,298 04	15,298 04
	5,025,000 00	1,563,882 47	9,590,897 44
Charter of Vessels and Salvage Operations—			
Chartering Vessels for Voyages.....	102,669 50	61,279 58 Cr.	13,949 08 Cr.
Rental of Coal Handling Barges.....	119,164 31	112,880 00	292,695 69
Charter of Lighter Vessel—S.S. <i>Elm Bay</i> ..	144,000 00	125,852 71	125,852 71
To reimburse Quebec Salvage and Wrecking Co., Ltd., for losses <i>re Strathcona</i> and <i>Traverse</i>	60,000 00	60,000 00	60,000 00
Loss sustained on Salvage Operations.....	8,000 00	8,000 00	8,000 00
	433,833 81	245,453 13	472,599 32
War Risk Insurance—			
Payment to the Department of Finance to Insure Government Property against Losses Incurred by War.....	1,312,019 00	1,312,019 00	2,098,019 00
Publicity Campaigns—			
Various campaigns to increase production, improve morale, and notify the public of various wartime regulations.....	837,455 25	350,126 61	1,009,088 06
Expenses incurred in meetings of Conservation Committee.....	12,000 00	474 45	474 45
	849,455 25	350,601 06	1,009,562 51
Gasoline Rationing Plan—			
To administer and control the Distribution of the Gasoline Supply.....	1,161,945 37	887,390 06	1,974,263 37
Loss on Cancellation of Contracts (other than those charged to capital and production)—			
To reimburse Various Companies for Losses Incurred through Cancellation of Contracts.....	10,000 00	2,890 30	9,036 60
Midland Woollen Mills Ltd.—Difference in cost of supplies purchased for the Government of Bermuda.....	783 75	783 75	783 75
	10,783 75	3,674 05	9,820 35
Capital Losses—			
Loss of Fixed Assets.....			8,077 88
Crown Companies—Administration Expenses and Deficits—			
Administration Expenses of Non-producing Companies.....	2,500,000 00	2,319,456 49	7,731,859 51
A Deficit of Producing Company.....	54,246 55	54,246 55	54,246 55
	2,554,246 55	2,373,703 04	7,786,106 06
Interest on Bank Overdrafts—			
To reimburse the Chartered Banks for Interest charges in connection with the Financing of Crown Companies, Crown Plants—privately managed and other contractors.....	1,500,000 00	1,224,780 18	1,224,780 18
Estimated Requirements covering Projects for which no Expenditures were made...	7,810,940 75		
Totals.....	\$ 50,438,767 73	\$ 28,439,213 38	\$ 50,205,772 82*

* This total is made up as follows:—

Expenditure as per allotment summary, see page K-17..... 50,204,494 20

Plus:

Transfers from other government plants..... 1,278 62

\$ 50,205,772 82

PUBLIC ACCOUNTS: PART II

Schedule 14—Concluded

A This account has not been charged with the following deficits which form part of the outstanding advances to the respective Crown Companies and Crown Plant—Government Operated.

CROWN COMPANIES	AMOUNT
Aero Timber Products Ltd.....	3,296,448 07
Polymer Corporation Ltd.....	420,936 33
Wartime Metals Corporation.....	194,063 76
	<u>3,911,448 16</u>
CROWN PLANT—GOVERNMENT OPERATED	
Dominion Arsenal—Quebec.....	578,914 20
	<u>\$ 4,490,362 36</u>

Schedule 15

CAPITAL ASSISTANCE—TITLE WITH CONTRACTORS

Contractor	General Program	Expenditures to Mar. 31, 1944	Remarks
Alberta Foundry and Machine Co., Ltd.....	G	5,028 91	Building Alterations
Atlas Steels Limited.....	G	8,017,891 43	Plant Additions
Robert Bell Engine and Thresher Co., Ltd....	G	5,444 57	Building Alterations
Canada Metal Co., Ltd.....	G	4,971 06	Lunch-room Equipment
Canada Electric Castings Ltd.....	G	58,911 49	Building Alterations
Canada Acme Screw and Gear Ltd.....	G	15,587 08	Building Alterations
Canadian Bridge Co., Ltd.....	S	17,689 54	Building Alterations
Canadian Car and Foundry Co., Ltd.....	A	111,799 09	Building Alterations
Canadian Car and Foundry Co., Ltd.....	A	No value stated	Plant Alterations
Canadian Car and Foundry Co., Ltd.....	A	No value stated	Structural Alterations
Canadian Elevator Equipment Co., Ltd.....	G	23,671 69	Building Alterations
Canadian Furnace Ltd.....	G	308,010 15	Plant
Canadian Pacific Railway Company			
Hamilton Gear and Machine Company..	G	78,804 96	Building Extension and Alterations
Turnbull Elevator Co., Ltd.....	G	21,811 44	Building Alterations
Waterous Limited.....	G	2,495 80	Building Alterations
Canadian Vickers Limited.....	S	35,246 01	Building Alterations
Canadian Vickers Limited.....	S	149,999 38	Berth Alterations and Reinforcements
Cockshutt Plow Co., Ltd.....	A	11,507 00	Building Alterations
Darling Brothers Limited.....	S	41,871 25	Building Alterations
Davie Shipbuilding and Repairing Co., Ltd....	S	168,984 24	Berth Extension
Davie Shipbuilding and Repairing Co., Ltd....	S	29,187 36	Building Alterations
Defence Industries Ltd.....	G	3,284 09	Building Alterations in plant of Canadian Industries Ltd.
Dominion Bridge Co., Ltd.....	S	61,420 53	Building Alterations
Dominion Electric Protection Company.....	A	9,259 38	Building Alterations
Dominion Rubber Munitions Ltd.....	G	109,293 75	Building Alterations in plant of International Foils Ltd.
Dominion Steel and Coal Corporation Ltd....	G	2,011,526 28	Dismantling Blast Furnace and re-erecting at another location with machinery and equipment
Dominion Steel and Coal Corporation Ltd....	G	517,284 11	Rehabilitation of Plate Mill
Dominion Steel and Coal Corporation Ltd....	G	248,121 05	Building Extensions and Equipment
Electric Reduction Company of Canada Ltd....	G	325,354 21	Plant and Equipment
Flexible Shaft Company Ltd.....	G	2,393 16	Building Alterations
Ford Motor Company of Canada Ltd.			
Canadian Acme Screw and Gear Ltd....	G	15,494 95	Building Alterations
Canadian Bridge Co., Ltd.....	G	9,312 85	Building Alterations
International Harvester Company of Canada Ltd.....	G	13,412 99	Building Alterations
Foundation Maritime Ltd.....	S	1,672 12	Vault in plant of W. C. Wetmore Ltd.
Galt Art Metal Co., Ltd.....	G	1,161 74	Building Alterations
Halifax Shipyards Ltd.....	S	45,500 00	Alterations to launching ways
Hillis and Sons Ltd.....	S	3,137 60	Building Alterations
Holman Machines Ltd.....	G	12,543 60	Building Alterations
Hoving's Vulcanizers and Foundry Works....	G	1,061 35	Building
Industrial Associates (Canada) Ltd.....	G	23,217 93	Building Alterations in plant of H. E. Givan Ltd.
International Harvester Company of Canada Ltd.....	G	23,355 26	Building Alterations.

Schedule 15—Concluded

Contractor	General Program	Expenditures to Mar. 31, 1944	Remarks
Kelvinator of Canada Ltd.....	G	9,953 94	Building Alterations.
Wm. Kennedy and Sons Ltd.....	S	85,572 52	Building Alterations.
J Kovinsky and Sons Ltd.....	G	303 28	Wooden Shelter.
MacDonald Brothers Aircraft Ltd.....	A	6,029 03	Building Alterations.
Massey-Harris Co., Ltd.....	A	23,962 00	Fire Protection Equipment.
Massey-Harris Co., Ltd.....	G	39,225 92	Building Alterations.
McKinnon Industries Ltd.....	G	10,724 11	New Buildings.
Moffats Limited.....	G	1,865 82	Building Alterations.
Montreal Construction Supply and Equipment Co., Ltd.....	G	3,274 47	Building Alterations.
Montreal Locomotive Works Ltd.—			
Dominion Rubber Co., Ltd.....	G	37,358 42	Building Alterations.
Massey-Harris Co., Ltd.....	G	30,591 80	Building Alterations.
Robert Mitchell Co., Ltd.....	G	849 02	Building Alterations.
James Morrison Brass Manufacturing Co., Ltd.....	S	2,196 84	Building Alterations.
Mueller Limited.....	G	992 02	Building Alterations.
Northern Electric Co., Ltd.....	G	17,354 76	Building Alterations.
Northern Engineering and Supply Co., Ltd...	G	1,150 00	Railway Track in plant of Canada Starch Co., Ltd.
Northern Engineering and Supply Co., Ltd...	G	9,530 62	Building Alterations.
Ottawa Car and Aircraft Ltd.....	G	141,691 06	New Buildings and Alterations.
Ottawa Gauge and Instrument Co., Ltd.....	G	3,500 00	Building Alterations.
Patterson Motors Ltd.....	G	5,137 00	Building Alterations.
Regina Industries Ltd.....	G	15,366 00	Building Alterations.
Robb Engineering Works Ltd.....	S	15,000 00	Lean-to Extension.
St. John Dry Dock and Shipbuilding Co., Ltd	S	9,529 02	Building Extension.
Sherbrooke Pneumatic Tool Co., Ltd.....	G	8,578 06	Building Extension.
Shurly-Dietrich-Atkins Co., Ltd.....	G	8,237 54	Building Alterations.
Singer Manufacturing Company.....	A	97,442 15	Building Alterations.
Singer Manufacturing Company.....	G	2,825 18	Building Alterations.
Suburban Rapid Transit Company.....	A	8,115 98	Portion of Power Sub-Station.
Thompson Products Ltd.....	G	367,176 41	Building Alterations.
Trans-Canada Airlines Ltd.....	A	5,378 20	Building Alterations.
Trenton Steel Works Ltd.....	S	29,467 59	Building Alterations and Extensions.
Vancouver Engineering Works Ltd.....	S	14,225 17	Building Alterations.
Waterous Limited.....	G	3,178 75	Building Alterations.
Yarrows Limited.....	S	220,117 32	Building Alterations and Wharf.
		<u>\$ 13,782,619 40</u>	

Legend—A, Aircraft; G, General Munitions; S, Shipping.

The above expenditures were transferred from:

Schedule 6.....	866,330 59
“ 7.....	12,916,288 81

\$ 13,782,619 40

Schedule 16
SUMMARY OF EXPENDITURES AND REVENUES BY FISCAL YEARS

	1940-41	1941-42	1942-43	1943-44	Total
Ordinary—					
Expenditures.....	9,114 19	12,000 00	4,977,434 53	2,179,260 26	7,177,808 98
Revenues.....	2,037 29	1,154 75	7,840,196 59	93,763 30	7,937,151 93
	7,076 90	10,845 25	2,862,762 06 Cr.	2,085,496 96	759,342 95 Cr.
War—					
Expenditures.....	79,953,681 98	252,691,124 09	679,132,236 07	687,761,094 68	1,699,538,136 82
Special Receipts and Credits.....	2,999 91	1,016,301 85	3,519,731 24	118,789,962 64	123,328,995 64
	79,950,682 07	251,674,822 24	675,612,504 83	568,971,132 04	1,576,209,141 18
Net Expenditures.....	\$ 79,957,758 97	\$251,685,667 49	\$672,749,742 77	\$571,056,629 00	\$1,575,449,798 23

Schedule 17
TRANSFERS FROM OTHER DEPARTMENTS

Transferred to Department of Munitions and Supply	National Defence			Transport	Total (Net)
	Army	Navy	Air		
John Inglis Co., Ltd.—Plant Investment.....	1,523,259 83	.....	.....	.....	1,523,259 83
Dominion Arsenal, Quebec—Plant Investment.....	5,510,317 48	.....	.....	2,242,957 71	7,753,275 19
Dominion Arsenal, Lindsay—Plant Investment.....	1,310,991 66	.....	.....	.....	1,310,991 66
Wartime Shipbuilding Ltd.—Working Capital.....	.....	71,474,572 97	.....	.....	71,474,572 97
Federal Aircraft Ltd.—Working Capital.....	.....	.....	2,318,099 67	.....	2,318,099 67
Sundry Machinery Transfers.....	.....	1,459 00	3,078 03	.....	4,537 03
	\$ 8,344,568 97	\$ 71,476,031 97	\$ 2,321,177 70	\$ 2,242,957 71	\$ 84,384,736 35

Note: An entry representing a transfer of land valued at \$148.59 from the Department of Transport was not taken into account until after the close of the fiscal year.

Schedule 18
OPEN ACCOUNTS

	Cr. Balance Apr. 1, 1943	Transactions (Net) 1943-44	Cr. Balance Mar. 31, 1944
Floating Debt		1,103,301 70	1,103,301 70
Deposit and Trust Accounts.....	9,108,020 76	4,851,532 96	13,959,553 72
Deferred Credits	60,509 99	7,379 87 Dr.	53,130 12
Sundry Suspense Accounts.....	32,444,496 43	14,351,793 21 Dr.	18,092,703 22
Reserves for Certain Contingent Liabilities.....		12,621,829 44	12,621,829 44
	<u>\$ 41,613,027 18</u>	<u>\$ 4,217,491 02</u>	<u>\$ 45,830,518 20</u>

Details of the various accounts listed above are given under Open Accounts commencing on page K-57.

Schedule 19
ACQUISITION OF UNITED KINGDOM ASSETS IN CANADA COVERING
INVESTMENT IN PLANT AND EQUIPMENT

Investment in Plant and Equipment included in the Schedules to the Balance Sheet as follows:

Schedule 4—Crown Companies	1,093,324 41
“ 5—Crown Plants—Government Operated	3,709,167 76
“ 6—Crown Plants—Privately Managed	163,958,244 81
“ 7—Crown Assets in Other Contractors' Plants.....	38,203,228 87

Amount of claim as audited.....	206,963,965 85
Advances on account included in expenditures from the War Appropriation as follows:	
Fiscal Year 1942-43.....	200,000,000 00
Fiscal Year 1943-44.....	5,000,000 00
	<u>205,000,000 00</u>

Balance payable to the United Kingdom Government.....	<u>\$ 1,963,965 85</u>
---	------------------------

Schedule 20
CONTINGENT LIABILITIES AS AT MARCH 31, 1944

	Guarantee Authorized	Guaranteed Loan Outstanding
A Guaranteed Bank Loans.....	8,378,400 00	4,744,744 00
B Guaranteed Bank Overdrafts.....	190,985,000 00	
	<u>\$ 199,363,400 00</u>	<u>\$ 4,744,744 00</u>

A Details as follows:

Company	Authority	Guarantee Authorized	Loan Outstanding
Aircraft Bearings Limited.....	P.C. 8262, Oct. 26/43	160,000 00	31,400 00
Canadian Vickers Limited.....	P.C. 7859, Oct. 12/43	394,900 00	394,900 00
Clyde Aircraft Mfg. Co., Ltd.....	P.C. 9653, Dec. 9/41	200,000 00	200,000 00
DeHavilland Aircraft of Can. Ltd.....	P.C. 9330, Dec. 7/43	2,500,000 00	2,105,000 00
Fairchild Aircraft Limited.....	P.C. 239, Jan. 13/44	1,000,000 00	1,000,000 00
Fairmont Company Limited.....	P.C. 2189, May 24/40	1,250,000 00	
Golden Manitou Mines Limited.....	P.C. 9942, Dec. 23/41	375,000 00	150,000 00
Marelec Limited.....	P.C. 324, Jan. 19/43	100,000 00	76,500 00
Noorduyn Aviation Limited.....	P.C. 6303, Aug. 15/41	2,000,000 00	600,000 00
Ed. Oliver and Kenneth Oliver.....	P.C. 4565, June 4/43	5,000 00	8,350 00
Standard Coal Co., Ltd.....	P.C. 4565, June 4/43	15,000 00	13,500 00
Vancouver Radio Laboratories Ltd.....	P.C. 6051, July 29/43	38,500 00	38,500 00
White Canadian Aircraft Limited.....	P.C. 5807, July 29/41	85,000 00	
A. C. Wickman (Canada) Limited.....	P.C. 9005, Oct. 1/42	255,000 00	131,594 00
		<u>\$ 8,378,400 00</u>	<u>\$ 4,744,744 00</u>

B All Bank Overdrafts at March 31, 1944, were repaid before the books were closed for the fiscal year.

i. Crown Companies and Plants, authorized by P.C. 3542, May 4, 1943:

Company	Guarantee Authorized
Aero Timber Products Limited.....	750,000 00
Alberta Nitrogen Products Ltd.	160,000 00
Algoma Steel Corporation Ltd. (Govt. Plant).....	4,000,000 00
Algoma Steel Corporation Ltd. (Blast Furnace).....	2,000,000 00
Allied War Supplies Limited.....	150,000 00
Atlas Plant Extension Limited.....	1,200,000 00
Border Cities Industries Ltd.	1,000,000 00
Canada Cement Co. Ltd.	125,000 00
Canada Strip Mill Limited, (Montreal East, Que.).....	2,000,000 00
Canada Strip Mill Limited, (New Toronto, Ont.).....	1,000,000 00
Canadian Car and Foundry Co. Ltd.	3,000,000 00
Canadian Car and Foundry Co. Ltd.	3,000,000 00
Canadian Car Munitions Limited.....	2,500,000 00
Canadian Pratt and Whitney Aircraft.....	100,000 00
Canadian Propellers Limited	1,000,000 00
Canadian Vickers Limited	300,000 00
Citadel Merchandising Co. Ltd.	4,000,000 00
Coal Carbonizing Co.	500,000 00
Consolidated Mining and Smelting Co. of Canada Ltd.	325,000 00
Cutting Tools and Gauges Ltd.	400,000 00
Defence Communications Ltd.	750,000 00
Defence Industries Ltd. Project No. 28.....	25,000 00
Defence Industries Ltd. Project No. 48.....	250,000 00
Defence Industries Ltd. Project No. 2/17.....	1,500,000 00
Defence Industries Ltd. Montreal.....	5,000,000 00
Defence Industries Ltd. Project No. 1.....	1,500,000 00
Defence Industries Ltd. Project No. 20.....	3,000,000 00
Defence Industries Ltd. Project No. 21.....	2,000,000 00
Defence Industries Ltd. Verdun.....	3,000,000 00
Defence Industries Ltd. Project No. 43.....	2,750,000 00
Defence Industries Ltd. Westmount.....	800,000 00
Defence Industries Ltd. Project No. 18/19/57.....	250,000 00
Defence Industries Ltd. Project No. 16.....	1,200,000 00
Dominion Bridge Co. Ltd.	500,000 00
Dominion Engineering Works Ltd.	1,000,000 00
Dominion Magnesium Ltd.	250,000 00
Dominion Rubber Co. Ltd. (Naugatuck Div.).....	40,000 00
Dominion Rubber Munitions Ltd.	500,000 00
Electric Reduction Co. of Canada Ltd. (Proj. 14 and 15).....	300,000 00
Electric Reduction Co. of Canada Ltd. (Proj. 29).....	350,000 00
Electric Steels Limited.....	750,000 00
Fairmont Co. Limited	4,000,000 00
Federal Aircraft Limited	10,000,000 00
Ferranti Electric Limited	150,000 00
Foundation Maritime Limited	2,000,000 00
Genelco Limited	2,500,000 00
General Engineering Co. (Canada) Ltd.	1,000,000 00
Hamilton By-Product Coke Ovens Ltd.	100,000 00
Industrial Associates (Canada) Ltd.	150,000 00
Inglis, John Co. Limited.....	7,000,000 00
Machinery Service Limited.....	75,000 00
Melbourne Merchandising Ltd.	4,000,000 00
Miner Rubber Co. Limited.....	200,000 00
Montreal Locomotive Works Ltd.	20,000,000 00
McDonald Chemicals Limited.....	200,000 00

Company	Guarantee Authorized
National Railways Munitions Ltd.	600,000 00
Nichols Chemical Co. Limited.	50,000 00
Northern Electric Co. Limited.	500,000 00
Otis-Fensom Elevator Co. Ltd. (Inc. Project)	60,000 00
Otis-Fensom Elevator Co. Ltd.	2,500,000 00
Park Steamship Co. Limited.	250,000 00
Polymer Corporation Limited.	10,000,000 00
Quebec Shipyards Limited.	2,025,000 00
Redfern Construction Co. Ltd.	2,500,000 00
Regina Industries Limited.	3,000,000 00
Research Enterprises Limited.	5,000,000 00
St. Maurice Chemicals Ltd.	500,000 00
Shawinigan Chemicals Ltd. Project No. 23.	50,000 00
Shawinigan Chemicals Ltd. Project No. 41.	75,000 00
Shawinigan Chemicals Ltd. Project No. 49.	450,000 00
Shawinigan Chemicals Ltd. Project No. 58.	50,000 00
Shell Oil Co. of Canada Limited.	250,000 00
Small Arms Limited.	1,000,000 00
Stormont Chemicals Limited.	150,000 00
United Shipyards Limited.	5,000,000 00
Veneer Log Supply Limited.	500,000 00
Victory Aircraft Limited.	6,000,000 00
Vivian Diesels and Munitions Ltd.	300,000 00
Wartime Housing Limited.	3,000,000 00
Wartime Metals Corporation. Project P.	500,000 00
Wartime Metals Corporation. Project I.	25,000 00
Wartime Metals Corporation. Project A.	300,000 00
Wartime Oils Limited.	400,000 00
Wartime Shipbuilding Limited.	30,000,000 00
Welland Chemicals Works Ltd.	600,000 00
York Arsenals Limited.	3,000,000 00
	<hr/>
	183,235,000 00

ii. Other Contractors:

	Authority	
Kam-Kotia Porcupine Mines Ltd.	P.C. 6852, Aug. 30/43.	250,000 00
Sorel Industries Ltd.	P.C.'s 6753, Aug 26/43, and 8490, Nov. 11/43	7,500,000 00
		<hr/>
		\$190,985,000 00

Accounts Receivable

Pertaining to:	Amount
Fiscal Year 1943-44.	15,457,277 91
Previous Years—Collectable.	151,365 61
	<hr/>
	\$ 15,608,643 52

In the main, the above represents outstanding accounts receivable from the Canadian Mutual Aid Board, War Supplies Ltd., and the three services of the Department of National Defence.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
A To Sundry Government Agencies—				
Crown Companies	38,820,866 63	26,509,964 21	77,807,238 78	90,118,141 20
Crown Plants—Privately Managed.....			57,007,475 18	57,007,475 18
	<u>\$ 38,820,866 63</u>	<u>\$ 26,509,964 21</u>	<u>\$134,814,713 96</u>	<u>\$147,125,616 38</u>
B To United Kingdom and other Governments—				
India		7,531,079 65	10,312,580 58	2,781,500 93
United Kingdom		50,000,000 00	50,000,000 00	
United States of America.....	83,042,204 84	566,307,684 56	554,423,618 72	71,158,139 00
	<u>\$ 83,042,204 84</u>	<u>\$623,838,764 21</u>	<u>\$614,736,199 30</u>	<u>\$ 73,939,639 93</u>
C Miscellaneous	<u>\$ 12,925,454 44</u>	<u>\$ 6,327,740 90</u>	<u>\$ 2,363,045 56</u>	<u>\$ 8,960,759 10</u>

A These accounts are maintained in connection with loans and advances made to these companies for the acquisition, storage and disposal of certain commodities; for extension to plants; and for working capital and other like purposes. Details, by companies, will be found in Schedule 1, Department of Munitions and Supply balance sheet.

B These accounts are maintained in connection with disbursements, made on a recoverable basis, for the United Kingdom and other Allied Governments under the authority of sec. 3, War Appropriation Act, 1943.

C These accounts are maintained in connection with loans and advances to various companies for working capital and other purposes. Details, by companies, will be found in Schedule 1, Department of Munitions and Supply balance sheet.

[4] Investments

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
Miscellaneous—				
A Eldorado Mining and Refining, Ltd., Stock...			5,271,812 10	5,271,812 10
B War Assets Corporation Ltd., Stock.....			250,000 00	250,000 00
			<u>\$5,521,812 10</u>	<u>\$5,521,812 10</u>

AB Covers acquisition of Capital Stock of these companies.

[7] Sundry Suspense Accounts

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
Inventory Appreciation Account—Fairmont Company, Ltd. (Contra).....			\$3,845,478 62	\$3,845,478 62

This account is the offset to one of similar title under liabilities, see page K-59.

[9] Floating Debt

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
Stock payable on demand—Eldorado Mining and Refining, Ltd.		\$1,103,301 70		\$1,103,301 70

This account records the liability of the Dominion Government for the value of the paid-up capital stock of the above company which had not been redeemed at the close of the fiscal year.

PUBLIC ACCOUNTS: PART II

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Contractors' Security Deposits—Cash.....	5,441,587 28	3,048,313 51	5,404,912 51	3,084,988 28
B Government of Australia (War Supplies Limited)		3,734,273 02	3,734,273 02	
C Government of Netherlands—Munitions.....	149,438 59	402,581 24	32,189 64	519,830 19
D Government of Turkey—Munitions.....		17 95		17 95
E Government of United Kingdom—Ministry of Supply	687,454 84	669,365,169 43	666,281,147 82	3,771,476 45
F Sorel Industries Ltd.—Minister's Plant De- preciation Account	2,829,540 05	3,947,024 99	193,324 19	6,583,240 85
	<u>\$9,108,020 76</u>	<u>\$680,497,380 14</u>	<u>\$675,645,847 18</u>	<u>\$ 13,959,553 72</u>

A Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, bonds so held in respect of the Department of Munitions and Supply amounted to \$4,814,905.

BE These accounts are credited with advances from the respective governments for the purchase of war supplies and debited with the value of the relative shipments.

F This covers accruals of semi-annual deposits by Sorel Industries Limited for net depreciation charges assessed against that portion of the plant owned by the Government of Canada. Under the contract, the Company is allowed to charge special depreciation rates on its portion of the plant, and similar rates are assessed on the Crown investment.

When the value of actual replacements in the Crown plant do not equal the amount of depreciation assessed, the unused balance is remitted and credited to this account. The Company is permitted to draw upon this fund when the situation is reversed.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A War Savings Certificates Instalment Purchases— Munitions and Supply.....	37,275 85	196,985 87	181,233 00	53,028 72
B Victory Loan Instalment Suspense— Munitions and Supply.....	23,234 14	205,572 80	228,705 54	101 40
	<u>\$ 60,509 99</u>	<u>\$ 402,558 67</u>	<u>\$ 409,938 54</u>	<u>\$ 53,130 12</u>

A Deductions from the salaries of employees of the Department, not paid by Central Pay Office, are credited to this account, and cheques are drawn against it in favour of the Bank of Canada as the Certificates are fully paid. The balance represents the incomplete subscriptions at the close of the year.

B Deductions from the salaries of those employees at the Dominion Arsenals who are not paid by Central Pay Office, are credited to this account and cheques in favour of the Receiver General for the total of such deductions are drawn monthly and forwarded to the Department of Finance.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Munitions and Supply Suspense.....	1,604,787 43	52,417,394 96	39,775,612 06	14,246,570 33
B Unclaimed Cheques Suspense— Munitions and Supply.....	447 51	342 29	135 53	654 27
C Munitions and Supply Mutual Aid.....		797,610,572 93	797,610,572 93	
D Reserve for Appreciation of Inventory— Fairmont Company Ltd.		3,845,478 62		3,845,478 62
E Munitions Production Revolving Fund..	4,439,874 80	787,992,988 60	792,432,863 40	
F General (Munitions) Revolving Fund..	5,415,909 34	551,956,488 52	557,372,397 86	
G Aircraft Production Revolving Fund..	9,150,097 48	70,603,251 87	79,753,349 35	
H Ship Production Revolving Fund.....	6,379,823 06	305,621,595 51	312,001,418 57	
I Miscellaneous Stores Revolving Fund..	5,453,556 81	51,571,455 81	57,025,012 62	
	<u>\$ 32,444,496 43</u>	<u>\$ 2,621,619,569 11</u>	<u>\$ 2,635,971,362 32</u>	<u>\$ 18,092,703 22</u>

A When cash is received from contractors and others without sufficient information for proper application of the credit, the funds are credited to this account pending clearance to the proper accounts.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account. The balance represents the liability in respect of this Department at the close of 1943-44.

C This account is credited with advances from the Canadian Mutual Aid Board for the purchase of war supplies for the United Nations (other than Canada) and debited (a) with the value of such purchases which consisted to \$724,410,718.64 from Mutual Aid funds, and \$27,945,296.32 from cash provided by the United Kingdom; and (b) with the refunds of the unexpended balance of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board, section ZZ of this Report.

D This reserve appears in the balance sheet of the company. It has been recorded in this account pending decision as to its disposition.

EI These revolving funds were established to facilitate the provision of working capital to plants engaged in the production of war materials and other related matters.

During the year it was decided that the policy of operating revolving funds as Open Accounts would be discontinued effective after March 31, 1944. Accordingly, the balances in these funds at the close of the fiscal year were transferred to the allotments from which the advances had been made.

Munitions Production Revolving Fund

E During the year an agreement was reached between the Canadian and United Kingdom Governments whereby the latter transferred its interest in munitions production contracts in Canada to the Canadian Government. This included the equity in the Joint Production Pool (financial transactions in this connection are recorded through this account). The agreement was approved by P.C. 2092 of March 23, 1944, and took effect as of August 31, 1943, but the United Kingdom's equity in the Pool had not been definitely determined at the close of the year.

Details of expenditures in excess of \$10,000 during the fiscal year are as follows: (a) Net advances for working capital to prefabricated plants: Algoma Steel Corporation, Ltd., \$498,310.65; Border Cities Industries, Ltd., \$4,261,757.36; Canada Strip Mill, Ltd., Montreal East, P.Q., \$1,709,487.30; Canada Strip Mill, Ltd., New Toronto, Ont., \$1,329,245.41; Canadian Pacific Railway Company, \$9,664,129.80; Defence Industries, Ltd., Montreal, \$2,456,759.58; Defence Industries, Ltd., Westmount, \$1,074,650.97; Defence Industries, Ltd., Windsor, \$153,508.72; Dominion Bridge Co., Ltd., \$2,968,662.98; Dominion Engineering Works, Ltd., \$4,883,890.22; Dominion Magnesium, Ltd., \$656,574.51; Dominion Rubber Munitions, Ltd., \$2,088,676.95; Electric Reduction Co. of Canada Ltd., \$406,118.70; Electric Steels Ltd., \$2,936,711.27; Ferranti Electric Co., Ltd., \$599,289.97; Genelco Ltd., \$15,205,868.26; Industrial Associates Ltd., \$1,009,131.07; John Inglis Co., Ltd., \$40,238,177.47; Montreal Locomotive Works Ltd., \$95,549,335.79; National Railway Munitions Ltd., \$3,720,365.02; Northern Electric Co., Ltd., \$1,968,546.96; Otis-Fensom Elevator Co., Ltd., \$12,887,455.12; Regina Industries Ltd., \$6,067,719.01; Research Enterprises Ltd., \$11,725,706.45; Shawinigan Chemicals Ltd., \$17,576.48; Stormont Chemicals Ltd., \$600,614.33; Vivian Diesels & Munitions Ltd., \$2,435,749.29; York Arsenals Ltd., \$3,899,734.91.

(b) Payments to Suppliers (amounts shown in brackets represent payments in connection with cancellation of contracts):

Accessories Manufacturers Ltd., \$13,297.45; Addison Industries Ltd., \$16,467.96; Alberta Foundry & Machine Co., Ltd., \$530,066.16; Alexandria Wood Products Ltd., \$35,442.39; Aluminum Goods Ltd., \$3,825,614.33; American Can Co., \$924,005.54; American Car & Foundry Co., \$72,863.87; American Pad & Textile Co., \$72,265; Amherst Distillers Ltd., \$21,313.16; Anaconda American Brass Ltd., \$840,775.56; Atlas Engineering & Machine Co., Ltd., \$11,051.61; Atlas Steels Ltd., \$3,398,406.75; Aviation Electric Ltd., \$241,798.90.

Babcock-Wilcox & Goldie-McCulloch Ltd., \$749,495.96; Albert G. Baker Ltd., \$125,275.21; Barber Die Casting Co., Ltd., \$55,493.10; J. J. Barker Sign Co., Ltd., \$101,301.55 (\$155.40); The Wallace Barnes Co., Ltd.,

\$198,221.10; Bata Shoe Co. of Canada Ltd., \$677,991.40; P. D. Bates Co., Ltd., \$197,167.31; R. & M. Bearings Canada Ltd., \$13,754.40; W. D. Beath & Son Ltd., \$167,030.65; Beatty Bros. Ltd., \$525,334.47; The C. Beck Co., Ltd., \$11,755.80; A. Belanger Ltd., \$180,716.75; Bendix-Eclipse of Canada Ltd., \$790,763.93; Benedict-Proctor Manufacturing Co., Ltd., \$220,016.29; S. F. Bowser Co., Ltd., \$336,218.37; Brantford Washing Machines Ltd., \$17,442.96; The British Aluminium Co., Ltd., \$257,871.31; The British Columbia Distillery Co., Ltd., \$592,691.04; Brunton Lumber Co., Ltd., \$444,643.24 (\$10,177.52); L. F. Buchanan Ltd., \$62,400; The Buckeye Traction Ditcher Co., \$250,730.44; Butler Stampings & Machine Screws, Ltd., \$664,472.16.

Calvert Distillers (Canada) Ltd., \$584,465.25; Canada Cycle & Motor Co., Ltd., \$17,326.99; Canada Iron Foundries Ltd., \$639,775.33; Canada Steamship Lines Ltd., \$128,512.73; Canada Wood Specialty Co., Ltd., \$206,911.02; Canadian Aene Screw & Gear Ltd., \$3,515,462.40; The Canadian Buffalo Sled Co., Ltd., \$12,053.31; Canadian Car & Foundry Co., Ltd., \$3,018,193.82 (\$394,670.81); Canadian Die Casters, \$247,753.21; Canadian Elevator Equipment Co., Ltd., \$292,097.79; Canadian General Electric Co., Ltd., \$323,452.30; The Canadian General Rubber Co., Ltd., \$129,511.94 (\$2,000); Canadian Industrial Alcohol Co., Ltd., \$671,722.85; Canadian Industries Ltd., \$2,214,570.55; Canadian International Paper Co., \$957,290.99; Canadian Motor Lamp Co., Ltd., \$1,312,248.31; Canadian National Railways, \$692,539.32; Canadian Pacific Railway Co., \$1,334,642.71; Canadian Sash & Door Mfg. Co., Ltd., \$314,616.24; Canadian Top & Body Corporation Ltd., \$1,436,803.29; Canadian Tube & Steel Products Ltd., \$543,080.12 (\$207,254.14); Canadian Wirebound Boxes Ltd., \$269,429.02; Canadian Wright Ltd., \$258,864.16; Casavant Bros. Ltd., \$70,301.20; Chartered Trust & Executor Co., \$19,750; Chateau Steel Products, \$10,798.96; Clitham Malleable & Steel Products Ltd., \$1,434,519.75; Chrysler Corporation of Canada Ltd., \$1,607,870.05; Clare Bros. & Co., Ltd., \$333,630.45; The Cleveland Containers Co., Ltd., \$67,779.85; Cockshutt Plow Co., Ltd., \$1,298,017.16; Commercial Alcohols Ltd., \$223,738.54; J. H. Connor & Sons Ltd., \$33,533.74 (\$369.80); Continental Can Co. of Canada Ltd., \$577,699.90 (\$12,160.49); Continental Motors Corporation, \$4,192,243.23; Cooley Metal Products Ltd., \$463,731.40; Cordage Distributors Ltd., \$129,372.77; The Corrugated Paper Box Co., Ltd., \$29,205.09 (\$14.84); Crane Ltd., \$1,417,070.40; Crompton & Smith Motors, \$145,489.65; Crucible Steel Co. of America, \$16,057.35; Cunningham & Wells Ltd., \$15,167.55.

A. Deslauriers & Fils Ltd., \$132,625.33; Detroit Seamless Steel Tubes Co., \$55,444.81; W. E. Dillon Co., Ltd., \$178,312.80; Distillers Corporation Ltd., \$1,591,886.60; Dominion Associated Companies, \$99,200; Dominion Bridge Co., Ltd., \$17,649,642.18; Dominion Electrohome Industries Ltd., \$360,699.47; Dominion Forge & Stamping Co., Ltd., \$815,855.75; Dominion Foundries & Steel Ltd., \$1,251,757.29; Dominion Government, Department of National Revenue, \$5,989,742.03; Dominion Government, Department of Transport, \$1,533,816.72; Dominion Rubber Co., Ltd., \$369,609.70; Dominion Tar & Chemical Co., Ltd., \$133,990.07; Duplate Canada Ltd., \$294,341.26; Duro Aluminum Ltd., \$312,264.84.

Eastern Paper Box Co., \$224,825.57; Enamel & Heating Products Ltd., \$330,827.48 (\$15,000); Engineering Products of Canada Ltd., \$45,321.90 (\$6,315.69); Eureka Foundry & Mfg. Co., Ltd., \$31,525.55; Eureka Planter Co., Ltd., \$21,679.95; Exide Batteries of Canada Ltd., \$20,007.

C. P. Fabien Ltd., \$234,034.85; A. Felton & Son Co., \$11,717.43; Findlays Ltd., \$213,499.84; Firestone Tire & Rubber Co. of Canada Ltd., \$32,614.12; The Flaherty Mfg. Co., Ltd., \$80,828.03; Flexible Shaft Co., Ltd., \$481,403.29; Arthur W. Flint Co., Ltd., \$13,090.75; The Frost & Wood Co., Ltd., \$824,561.58 (\$10,803.70).

Gair Co. of Canada Ltd., \$12,067.47; Galt Metal Industries Ltd., \$132,144.69; General Motors of Canada Ltd., \$520,530.30; General Steel Ware Ltd., \$3,612,838.41 (\$720.64); Gilbard Furniture Shops Ltd., \$226,581.99 (\$2,379.67); W. & A. Gilbey Ltd., \$236,306.86; H. E. Givan Ltd., \$10,487.12; Gooderham & Worts Ltd., \$678,380.83; The B. F. Goodrich Rubber Co. of Canada Ltd., \$19,732.70; Goodyear Tire & Rubber Co. of Canada Ltd., \$170,031.20; The Gurney Foundry Co., Ltd., \$176,078.45.

Hamilton Munitions Ltd., \$2,107,523.03; J. & D. A. Harquail Co., Ltd., \$408,033.61; Hill-Clark-Francis Ltd., \$11,532.99; Holman Machine Ltd., \$996,197.23; Hygrade Corrugated Products Ltd., \$19,990.10.

Ideal Shuttle & Furniture Co., \$10,253.88; Industrial Steel & Fibre Products Ltd., \$691,143.97; Ingersoll Machine & Tool Co., Ltd., \$1,219,441.43; International Flare-Signal Co., Ltd., \$299,085.30; International Foils Ltd., \$79,914.03; International Silver Co., Ltd., \$88,772.84; Iowa Transmission Co., \$1,459,067.61.

Johnson & Johnson Ltd., \$13,497.60.

Kelsey Wheel Co., Ltd., \$50,801.44; Knox Brothers Lumber Co., \$12,747.14; Kraft Containers Ltd., \$19,411.79; Kroehler Mfg. Co., Ltd., \$56,945.33.

Lampson Shirt Ltd., \$11,082.63; Leather Cartage Ltd., \$19,432.66; Leland Electric Canada Ltd., \$56,700.69.

E. A. Mahon, \$30,934.24; Manz Corporation, \$1,383.05; Maritime Steel & Foundries Ltd., \$401,659.49; Massé-Harris Co., Ltd., \$3,191,135.22 (\$30,134.02); Maxwell's Ltd., \$580,301.11; McCain Produce Co., Ltd., \$71,678.38; McKinnon Industries Ltd., \$1,708,784.64 (\$35,000); McLagan Furniture Co., Ltd., \$35,940.21; McLachlan Foundry & Machine Works Ltd., \$354,142.25; Melchers Distilleries Ltd., \$496,711.80; Metal Stampings Ltd., \$863,502.40; Millen & Fife Incorporated, \$36,911.07 (\$771.40); Geo. A. Milton Can Co., Ltd., \$126,725.37; Minor Rubber Co., Ltd., \$131,171.21; The Robert Mitchell Co., Ltd., \$9,068,199.03; Modern Moulding & Metal Craft Co., Ltd., \$292,123.66; Moffat's Ltd., \$3,101,330.97; Montreal Construction Supply & Equipment Ltd., \$304,624.20; Montreal Electrotypes & Engravers, \$112,957.33; Montreal Locomotive Works Ltd., \$2,597,142.02 (\$22,646.12); Montreal Products Co., Ltd., \$77,773.63; Morrow Screw & Nut Co., Ltd., \$353,681.52; Mueller, Ltd., \$1,387,130.20 (\$4,888.66); Myers Coal Co., Ltd., \$13,948.02.

The National Cash Register Co. of Canada Ltd., \$1,165,535.71; National Harbours Board, \$243,726.10; National Steel Car Corporation Ltd., \$7,616,861.50 (\$331,888.87); Neptune Meters Limited, \$737,917.88; A. S. Nicholson & Son Ltd., \$77,731.03; Northern Electric Co., Ltd., \$1,877,441.81; Northern Engineering & Supply Co., Ltd., \$290,978.48 (\$16,466.38).

Oneida Ltd., \$19,057.60; Ontario Forgings Ltd., \$5,026,507.88 (\$10,860.80); The Ontario Paper Co., Ltd., \$384,593.97; Orillia Sheet Metal Manufacturers Assoc., \$1,328,144.30; Oshawa Box & Lumber Co., Ltd., \$71,752.40; Otis-Fensom Elevator Co., Ltd., \$29,544.60; Outboard Marine & Mfg. Co. of Canada Ltd., \$162,529.48.

The Parker Fountain Pen Co., Ltd., \$419,849.09; The Pedlar People Ltd., \$844,087.06; Pere Marquette Railway Co., \$11,484.73; The Pierce Governor Co., \$12,420.86; Premier Paper Box Co., Ltd., \$212,066.99 (\$1,726.40); Pressure Castings of Canada Ltd., \$604,583.54; Provincial Wood Products Co., Ltd., \$253,067.69.

Quebec Distillers Inc., \$194,165.45.

R.C.A. Victor Co., Ltd., \$152,554.12; Renfrew Electric & Refrigerator Co., Ltd., \$130,513.56; The Renfrew Machinery Co., Ltd., \$50,080.29; Revere Copper & Brass Inc., \$113,238.62; Richardson Road Machinery Co., Ltd., \$123,984; Robb Engineering Works Ltd., \$329,348.02; Joseph Robb & Co., Ltd., \$26,471.16; Roofers Supply Co., Ltd., \$210,771.75.

St. Catharines Steel Products Ltd., \$6,553,837.82; St. Thomas Metal Signs Ltd., \$128,587.50; Schultz Die Casting Co. of Canada Ltd., \$1,015,279.46; Seintilla Magneto Division, \$99,751.97; Jos. E. Seagram & Sons Ltd., \$633,929; Shawinigan Chemicals Ltd. (\$29,171.46); Sherbrooke Pneumatic Tool Co., \$277,505.07; Shipping Containers Ltd., \$10,654.43 (\$404.45); T. S. Simms & Co., Ltd., \$809,669.50; The Singer Manufacturing Co., \$1,898,080.41; The Skinner Co., Ltd., \$130,975.79; N. Slater Co., Ltd., (\$11,079.82); H. Smith Transport Ltd., \$10,893.38; Somerville Ltd., \$533,583.90; Sorel Industries Ltd., \$2,912,427.84; Standard Underground Cable Co. of Canada Ltd., \$28,954.28; Steel Trussed Crates Ltd., \$12,633.30; Sterling Aluminum Co., \$435,183.19; Joseph Stokes Rubber Co., Ltd., \$626,229.68; Sunshine Waterloo Co., Ltd., \$1,780,526.41.

Taylor Electric Mfg. Co., Ltd., \$645,490.02; Topco Ltd., \$5,372,290.61; Trenton Steel Works Ltd., \$1,257,315.60 (\$14,157.34); Truscon Steel Co. of Canada Ltd., \$1,003,453.09 (\$8,879.26).

United-Carr Fastener Co. of Canada Ltd., \$47,757.28 (\$4,477.62); United Chemical Co., Ltd., \$110,352.30; United Distillers Ltd., \$848,188.39; United Kingdom Government, \$3,248,304.24; United States Government, \$2,498,155.19; United Steel Corporation Ltd., \$1,430,164.33 (\$290,872.53).

Viceroy Mfg. Co., Ltd., \$48,334.89; Vilas Enamel Products Ltd., \$15,468.08; Vulcan Iron Works Ltd., \$215,898.13.

Hiram Walker & Sons Ltd., \$2,107,145.70; Wallaceburg Brass Ltd., \$1,396,457.36; Wallace Mfg. Co., Ltd., \$271,966.88; Waterbury Clock Co., \$192,856.95; Waterous Ltd., \$591,783.53; Weatherhead Co. of Canada Ltd., \$188,040; Webster Air Equipment Co., Ltd., \$23,802.59; Western Clock Co., Ltd., \$918,031.39 (\$3,407.81); Western Steel Products Corp., Ltd., \$659,098.34; Westinghouse Electric & Mfg. Co., Ltd., \$80,842.16; Geo. White & Sons Co., \$216,639.68; Wilson Boxes Ltd., \$14,634.37; Wolfe Stevedores Ltd., \$208,408.76.

Yale & Towne Mfg. Co., \$66,233.63; L. A. Young Industries of Canada Ltd., \$952,819.68.

Zimmerman Bros., \$119,012.94 (\$6,067.69).

General (Munitions) Revolving Fund

F The following table shows the current transactions and status of working capital advances:

	Transactions Fiscal Year 1943-44	Status at Mar. 31, 1944
Chrysler Corporation of Canada Ltd.....	7,841,235 07	7,841,235 07
Cutting Tools and Gauges Ltd.....	178,560 33	421,344 52
Defence Communications Ltd.....	414,830 57	414,830 57
I Department of Mines and Resources.....	196,474 57	514,431 16
II Dominion Arsenal, Lindsay.....	307,740 84 Cr.	2,225,258 01
III Dominion Arsenal, Quebec.....	2,756,118 76	16,152,654 66
Ford Motor Co. of Canada Ltd.....	23,000,094 52	23,000,094 52
General Motors of Canada Ltd.....	21,707,413 98	21,707,413 98
IV Hamilton By-Products Coke Ovens Ltd.....	194,551 55 Cr.	611,666 64
V Machinery Service Ltd.....	209,971 14 Cr.	65,028 86
VI Ontario Research Foundation.....	204 70 Cr.	21,213 15
VII Sorel Industries Ltd.....	10,145,536 50 Cr.	
Wartime Metals Corporation.....	1,006,778 05	1,287,528 05
Supervised by Wartime Metals Corporation—		
Lake Geneva Mining Co. Ltd.....	56,338 00	56,338 00
Kam-Kotia Porcupine Mines Ltd.....	67,442 57	67,442 57
Siscoe Gold Mines Ltd.....	94,500 00	300,000 00
Twin "J" Mines Ltd.....	223,169 12	223,169 12
Wartime Oils Ltd.....	1,488,070 63	1,488,070 63
Wartime Salvage Ltd.....	22,675 59	272,675 59
VIII Mutual Aid—Advances and Progress Payments on Mutual Aid Contracts.....	182,612,960 71	182,612,960 71
	<u>\$ 230,808,657 74</u>	<u>\$ 259,283,355 81</u>

- I Expenditures for operation and maintenance of plant: production materials, \$1,138,577.23; salaries and wages, \$231,800.54; other operating expenses, \$112,993.02; building alterations, \$8,950.20. Sales, applied against advances, totalled \$1,295,846.42.

Individual payments over \$10,000 were as follows: American Gem and Pearl Co., \$49,427.90; Leonard J. Buck, Inc., \$799,684.86; Canadian Fairbanks-Morse Co., Ltd., \$27,635.90; Dominion Government, Department of Munitions and Supply (Overseas Accounting), \$18,337.20. Department of National Defence (Navy), \$112,058.09. Department of National Revenue, \$153,130.24; Alexander Fleck Ltd., \$11,405.83; Simonds Canada Saw Co., Ltd., \$14,230.79.

II Dominion Arsenal, Lindsay

SUMMARY

Revenues	3,992,446 61
Expenditures	3,991,113 62
Less: Capital	306,407 85
	<u>3,684,705 77</u>

Excess of Revenue over Operation and Maintenance Expenditure.....\$ 307,740 84

Expenditures for operation, maintenance and extension of plant, classified as follows

i Salaries	80,348 12
ii Wages	1,241,571 63
iii Telephone and Telegraph	1,386 13
iv Travelling Expenses	875 97
v Machinery and Equipment	301,986 14
vi Maintenance, Repairs and Alterations to Buildings	21,621 40
vii Materials and Supplies	2,133,074 96
viii Water, Light, Heat and Power	192,635 81
ix Miscellaneous Expenses	17,613 46
	<u>*\$3,991,113 62</u>

* Of this amount \$306,407.85 was charged to the sub-allotment for Investment in Plant and Equipment under "Crown Plants—Government-operated".

i Salaries: As of March 31, 1944, there were 39 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): J. Allen, \$2,880; G. F. Antell, \$2,880; G. E. Brown (Dec. 30), \$2,400; C. H. F. Cottée, \$3,800; A. P. Deroche, \$4,500; S. Gandier, \$2,400; H. Punnett, \$2,880; W. R. G. Ray, \$3,360; W. G. D. Simpson, \$2,820; F. Tillcock, \$2,760.

Suppliers and contractors receiving \$10,000 or more under the headings indicated were:

v Machinery and Equipment: Citadel Merchandising Co., Ltd., \$165,437.38; Railway & Power Engineering Corp., Ltd., \$14,074.17.

vii Materials and Supplies: Algoma Steel Corporation, Ltd., \$34,923.55; Bata Shoe Company of Canada Ltd., \$40,285.76; E. W. Bliss Co. of Canada, Ltd., \$15,195.89; British Metal Corporation (Canada) Ltd., \$21,715.42; Canadian General Electric Co., Ltd., \$14,255.37; Canadian Industries Ltd., \$26,585.46; Citadel Merchandising Co., Ltd., \$11,786.08; Colonial Tool Company, Ltd., \$26,791.83; The Consolidated Mining & Smelting Co. of Canada, Ltd., \$957,473.71; Defence Industries Ltd., \$10,468.20; Dominion Engineering Company, Ltd., \$32,348.89; E. F. Houghton and Co. of Canada Ltd., \$15,365.42; McArthur Chemical Co., Ltd., \$12,801.85; McColl-Frontenac Oil Co., Ltd., \$11,067.74; Northern Tool and Gauge Ltd., \$13,067.63; Peerless Engineering Ltd., \$50,236.65; Pratt & Whitney of Canada, \$82,788.66; Standard Machine and Tool Co., Ltd., \$24,109.92.

viii Water, Light, Heat and Power: P. Burns & Company, Limited, \$21,313.70; Canada Coal Limited, \$24,679.10; Cities Service Oil Co., Ltd., \$59,837.24; The Hydro-Electric Power Commission of Ontario, \$31,695.94; Lindsay Hydro-Electric System, \$32,066.96.

Revenues were, \$3,992,446.61, of which principal receipts are as follows:—British Supply Board, \$29,234.46; Defence Industries Limited, \$443,849.01; Dominion Government; Dominion Arsenal, Quebec, \$2,185,426.49; Department of Munitions and Supply—Stores, \$959,267.53; Department of National Defence, \$288,570.40; Dominion Rubber Munitions, \$74,566.66.

The balance sheet as at March 31, 1944, and operating statement for the fiscal year 1943-44 are included in Appendix II to this section.

III Dominion Arsenal, Quebec

SUMMARY

Expenditures	40,650,962 73	
Less: Capital	5,987,486 13	
		34,663,476 60
Revenues		31,907,357 84

Excess of Operation and Maintenance Expenditures over Revenues.....\$ 2,756,118 76

Expenditures for operation, maintenance and extension of plant classified as follows:—

i	Salaries	302,750 60
ii	Wages and Pay and Allowances	16,065,934 69
iii	Travelling and Transportation	315,748 33
iv	Freight, Cartage and Express	300,457 51
v	Machinery and Equipment	6,402,442 24
vi	Materials and Supplies	12,422,640 36
vii	Customs Duty and Taxes	542,440 38
viii	Professional and Special Services	166,208 83
ix	Repairs, Maintenance and Construction	2,015,865 41
x	Telephone and Telegraph	13,871 09
xi	Water, Light, Heat and Power	695,876 79
xii	Miscellaneous Expenses	4,025 17
xiii	Sales Tax	1,402,701 33

*\$40,650,962 73

* Of this amount, \$5,987,486.13 was charged to the sub-allotment for Investment in Plant and Equipment under "Crown Plants—Government-operated".

i Salaries: As of March 31, 1944, there were 128 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus on that date: L. Blondeau, \$2,460; G. Boisvert, \$3,000; J. D. Bolduc, \$3,000; I. Cantin, \$3,000; L. H. M. Cloutier, \$2,700; J. Costin, \$3,120; J. M. M. Cote, \$2,400; *J. O. M. Cote, \$3,120; *A. A. Fleming, \$4,140; *P. J. Fuller, \$3,720; A. Genest, \$2,640; A. J. Grenon, \$3,000; *R. Grenon, \$2,400; R. Guimont, \$3,600; *O. J. Hannon, \$2,520; J. A. J. Kane, \$3,600; H. Laberge, \$3,420; D. Laneville, \$2,700; C. Lemaire, \$6,000; C. C. Lessard, \$3,600; *S. G. Newton, \$4,140; G. Pakenham, \$2,700; A. Paquet, \$3,000; A. L. Paquette, \$3,000; L. Pepin, \$2,700; A. St. Hilaire, \$2,700; P. Turgeon, \$3,000; P. Warren, \$3,600.

* Received additional compensation—see following list.

As of March 31, 1944, there were 23 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. O. M. Cote, \$1,500; A. A. Fleming, \$860; P. J. Fuller, \$1,280; R. Grenon, \$2,400; O. J. Hannon, \$900; S. G. Newton, \$1,260.

iii Travelling and transportation expenses in excess of \$300 were: Autobus Fournier Ltée., \$2,936; Canadian National Railways, transportation of employees, \$296,558; T. F. Duchene, \$1,021.12; P. J. Fuller, \$628.47; A. Genest, \$577.58; R. Grenon, \$379.71; P. Jorgensen, \$932.54; H. S. Kirby, \$346.43; H. Laberge, \$910.80; A. Theriault, \$1,174.21; J. Thibault, \$692.45.

Suppliers' and contractors' accounts in excess of \$10,000 under the headings indicated were:—
iv Freight, Cartage and Express: Canadian National Railways, freight, \$241,488.17; Canadian National Railways, rental of yard engine and coal car, \$10,870; Canadian Pacific Railway Co., \$35,031.24.

v Machinery and Equipment: Citadel Merchandising Co., Ltd., \$6,127,827.26; Hercules Presses Ltd., \$11,555.07; P. L. Lortie Ltée., \$31,247.55; Mathews Conveyor Co., Ltd., \$19,406.53; Rudel Machinery Co., Ltd., \$13,757.84; Sicard Ltd., \$26,318.78; Williams and Wilson Ltd., \$17,495.41.

vi Materials and Supplies: American Pad & Textile Co., Ltd., \$131,075.43; Anglin Norcross Quebec, Ltd., \$75,543.51; Atlas Steels Ltd., \$124,745.45.

Best Machine Works Corporation, Ltd., \$33,227.47; British Metal Corporation, Ltd., \$529,752.96.

Canada Iron Foundries Ltd., \$10,866.22; Canada Strip Mill Ltd., \$74,682.95; Canadian Car Munitions, \$16,454.90; Canadian Fairbanks-Morse Co., Ltd., \$57,616.65; Canadian General Electric Co., Ltd., \$102,217.33; Canadian Industries Ltd., \$29,284.78; Canadian Oil Co., Ltd., \$36,334.61; P. N. Cantin Machineries, \$41,121.90; Casavant Bros. Ltd., \$86,209.72; Magloire Cauchon Ltée, \$70,009.28; O. Chalifour Inc., \$12,617.05; Champagne Machine Shop, \$89,858.44; Champlain Oil Products Ltd., \$11,612.50; The Consolidated Mining & Smelting Company of Canada, \$464,574.55; Jos. Cote Inc., \$126,759.53.

Defence Industries Ltd., \$1,499,837.42; Delamere & Williams Ltd., \$19,351.33; Delisle Auto Accessories Ltd., \$16,887.41; H. Deslauriers Engr., \$58,311.98; Alfred Despres Inc., \$16,189.67; Dominion Associated Companies, \$48,596.70; Dominion Engineering Co., Ltd., \$14,768.16; Dominion Government, Department of Justice, Kingston Penitentiary, \$12,802.80; La Cie F. X. Drolet, \$19,210.77; Drolet & Cote, \$11,423.92; E. I. Dupont de Nemours, \$22,861.56.

Eastern Manufacturing & Engineering Co. Reg'd., \$13,249.05.

Ferro Metal Ltd., \$10,156.50; Arthur W. Flint Co., Ltd., \$98,300.85.

The General Engineering Co. (Canada) Ltd., \$152,903.90; General Steel Wares Ltd., \$247,214.44.

Hamilton Motor Products Ltd., \$45,501.04; J. & D. A. Harquail Co., Ltd., \$57,894.10; Harrington Tool & Die Co., Ltd., \$21,083.07; Hercules Presses Ltd., \$16,216.66; Stanislas Huot Engr., \$19,142.65.

Imperial Oil Ltd., \$61,331.89.

Jarry & Frere, \$17,839.77; William Jessop & Sons Ltd., \$29,753.59.

The Kitchen Overall & Shirt Co., Ltd., \$27,780.01.

Laminated Papers Ltd., \$174,639.22; Louis Lavoie, \$11,434.04; Lever Bros. Ltd., \$11,999.10.

Machine Shop Levis Letourneau, \$20,808.75; March Tool Industries Reg'd., \$33,907.20; McArthur Chemical Co., Ltd., \$20,458.93; McColl Frontenac Oil Companies, Ltd., \$19,340.60.

The Nichols Chemical Co., Ltd., \$12,427.38; Northern Electric Co., Ltd., \$16,671.56.

Premier Paper Box Ltd., \$34,110.24; Provincial Wood Products Co., Ltd., \$51,119.48.

Rogers Majestic Ltd., \$21,306; Rudel Machinery Co., Ltd., \$15,585.88; J. R. Ruel, \$12,757.86. St. Thomas Metal Signs Ltd., \$64,734.95; Scythes & Co., Ltd., \$11,384.74; Skinner Co., Ltd., \$178,080.48; J. K. Smith & Sons of Canada Ltd., \$60,945.80; Adelaar Soucy, \$33,195.23; Steel Company of Canada Ltd., \$10,788.21; Superior Steel Corporation, Ltd., \$1,195,484.28.

Terreau & Racine Ltée, \$23,759.05; W. S. Tyler Co., \$22,340.32.

Union Twist Drill, \$29,462.72.

R. Vachon Inc., \$24,862.28; Vilas Enamel Products Ltd., \$34,036.71.

Wallace Barnes Co., Ltd., \$22,918.77; A. C. Wickman Ltd., \$33,688.21; Williams & Wilson Ltd., \$96,054.88.

York Arsenal, \$2,345,165.09.

vii Customs, Duty & Taxes: Dominion Government, Department of National Revenue, Collector of Customs, \$540,165.12.

viii Professional and Special Services: Beaulé & Morissette, \$35,000; J. M. E. Guay, \$13,451.94; McDougall & Friedman, \$34,653.96.

ix Repairs, Maintenance and Construction: Anglin Norcross Quebec Ltd., \$980,837.54; Canadian Fairbanks-Morse Co., Ltd., \$20,703.95; Canadian National Railways, maintenance of sidings, \$55,433.58; Magloire Cauchon Ltée, \$471,567.22; C. J. Dryden Co., Ltd., \$37,894.02; Goulet Ltd., \$102,944.67; Jobin Inc., \$63,443.83; Metropolitan Electric Co., Ltd., \$69,359.69; The Pitometer Co., Inc., \$12,846.88; Union Quarries & Paving Ltd., \$188,259.30.

x Telephone and Telegraph: Bell Telephone Company of Canada, \$13,565.94.

xi Water, Light, Heat and Power: The Canadian Import Company, Ltd., \$328,622.05; Quebec City, \$75,349.98; Madden and Son Ltd., \$22,314.39; Quebec Power Co., \$151,326.50; Shawinigan Water & Power Co., \$107,884.11.

xiii Sales Tax: Department of National Revenue, Collector of Customs, \$1,402,701.33.

Revenues were \$31,907,357.84, of which principal receipts are as follows:—British Supply Board, \$8,694,653.51; Canadian Car Munitions Limited, \$116,836.85; Canadian Mutual Aid Board, \$4,111,942.79; Defence Industries Limited, \$393,524.91; Dominion Government: Department of Munitions and Supply—Stores, \$4,546,590.41; Department of National Defence, \$8,415,890.97; Dominion Rubber Munitions Ltd., \$145,933.16; New Zealand Supply Mission, \$12,182.40; War Supplies Limited, \$5,289,052.57.

The balance sheet as at March 31, 1944, and the operating statement for the fiscal year 1943-44 are included in Appendix II to this section.

IV The current year's credit represents reduction of working capital advances.

V The current year's credit represents recovery of previous years' expenditure.

VI The current year's credit covers reduction of working capital advances.

VII The current year's credit represents repayment of previous years' working capital advances.

VIII Temporarily financed by the General Munitions Revolving Fund, as authorized by P.C. 9546, December 14, 1943. For supplies, see Canadian Mutual Aid Board Accounts, section ZZ, page 5.

Aircraft Production Revolving Fund

G The following table shows the current transactions and status of working capital advances:—

	Transactions Fiscal Year 1943-44	Status at Mar. 31, 1944
Aero Timber Products Ltd.	2,758,688 54	3,591,788 49
Canadian Pratt & Whitney Aircraft Co., Ltd.	238,996 95	734,946 28
i Canadian Propellers Ltd.	4,228,132 93 Cr.	510,301 14 Cr.
ii Federal Aircraft Ltd.	9,759,980 51	14,399,700 63
iii Sutton Horsley Co., Ltd.	736,089 94 Cr.	536,224 77
iv Veneer Log Supply Ltd.	160,827 14 Cr.	64,172 86
Victory Aircraft Ltd.	31,920,432 80	33,613,961 87
Net Advances on Orders		
v Air Screw Blades	141,530 96 Cr.	363 55
vi Astro Compasses	245,420 14	282 02
vii Birch Lumber—S. & S. Aircraft Ltd.	19,420 40 Cr.	2,584 47
viii Hamilton Standard Propellers	1,838,530 90 Cr.	201 72
ix Mark 11B Hurricanes	12,372,237 24 Cr.	91,854 30
x Norseman Aircraft	268,812 85 Cr.	
	<u>\$25,157,936 58</u>	<u>\$52,525,779 82</u>

i These credits represent net recovery of working capital advances and profit, the latter being subject to adjustment of billing prices.

ii Of the current amount, the sum of \$2,318,099.67 representing advances in connection with the Avro Anson program provided by Department of National Defence—Air Services was transferred to Federal Aircraft Ltd., as of January 1, 1944 (see schedule 17). Such sum represents liability to Department of National Defence—Air Services in connection with undelivered airframes.

iii The current year's credit represents recovery of working capital advances (net).

iv The current year's credit represents recovery of previous year's expenditure.

v Receipt: British Supply Board, \$141,894.51.

vi Payments: Dominion Government, Department of National Defence—Air Services, \$72,244.27; War Supplies Ltd., \$233,949.70. Receipt: Dominion Electric Protection Co., Ltd., \$61,508.20.

vii The current year's credit represents recovery of previous years' expenditure.

viii Receipts: Dominion Government, Department of National Defence—Air Services, \$1,153,271.27; Mutual Aid—Munitions and Supply, \$692,083.80.

ix Payments: Canadian Car and Foundry Co., Ltd., \$740,402.52. Receipts: Dominion Government Department of National Defence—Air Services, \$8,112,509.48; Mutual Aid—Munitions and Supply, \$5,000,133.53.

x Payment: Noorduy Aviation Ltd., \$47,087.15. Receipt: Dominion Government, Department of National Defence—Air Services, \$315,900.

Ship Production Revolving Fund

H The following table shows the current transactions and status of working capital advances:—

	Transactions Fiscal Year 1943-44	Status at Mar. 31, 1944
Toronto Shipbuilding Co., Ltd.	16,199,828 50	32,594,835 86
i Wartime Shipbuilding Ltd.	49,375,448 46	152,371,903 96
Quebec Shipyards Ltd.	62,352 44	62,352 44
Net Advances on Orders		
Diesel Tugs		
Pictou Foundry and Machine Co., Ltd.	50,000 00	50,000 00
ii Minesweepers and Wooden Minesweepers	7,800,548 12 Cr.	
	<u>\$57,887,081 28</u>	<u>\$185,079,092 26</u>

i Of the current transactions, the sum of \$71,474,572.97 represents advances in connection with the naval shipbuilding program provided by Department of National Defence—Naval Services and was transferred to Wartime Shipbuilding Ltd., as of January 15, 1944 (see schedule 17). Such sum represents the liability to Department of National Defence—Naval Services in connection with undelivered vessels.

PUBLIC ACCOUNTS: PART II

ii Suppliers receiving \$10,000 or more: Canadian Fairbanks-Morse Co., Ltd., \$62,444.51; Collingwood Shipyards Ltd., \$55,772.85; George T. Davis & Sons, \$335,146.62; Kingston Shipbuilding Co., Ltd., \$37,637.37; Midland Shipyards Ltd., \$53,369.35; Wagstaffe and Hatfield, \$11,992.25.

Receipt: Mutual Aid—Munitions and Supply, \$8,366,166.35.

Miscellaneous Stores Revolving Fund

I The following indicates the current transactions and total expenditure to March 31, 1944.

	Transactions Fiscal Year 1943-44	Expenditures to Mar. 31, 1944
i Activated Charcoal.....	246,385 82 Cr.	44,981 96 Cr.
ii Aero Engine Coolant.....	24,931 71 Cr.	
iii Amplifiers for Wireless Sets.....	70,183 70	76,158 68
iv Brass Ingots.....	7,599 54 Cr.	
v Carbon Tetrachloride.....	8,996 91 Cr.	1,174 67
vi Chlorinated Paraffin.....	121 86 Cr.	
vii Chloroacetophenone.....	10,556 90	10,556 90
viii Chrome Ore.....	291,166 92 Cr.	36,884 23
ix Cloth.....	4,164,944 40	16,408,805 00
x Coal.....	44,949 44 Cr.	
xi Ethylene Glycol.....	607,772 83 Cr.	
xii Gauges.....	9,333 98	39,021 73
xiii Gilding Metal Slabs.....	331,246 50	503,239 82
xiv Manganese Ore.....	225 99	225 99
xv Milkweed Floss.....	1,227 18 Cr.	69
xvi Mobile Kitchen.....	293,261 38	460,527 59
xvii Molybdenum.....	20,918 24	71,804 42
xviii Overhaul Tool Kits.....	18,203 68	19,405 71
xix Refrigerator Units.....		4,224 37
xx 3½" Round Steel Bars.....	2,631 76	10,234 09
xxi Seamless Steel Tubing.....	9,425 36	12,704 80 Cr.
xxii Ships Salvage.....	31,400 00 Cr.	
xxiii Special Chemical.....	176,533 31	176,533 31
xxiv Steel Ingots.....	19,395 64	50,634 38
xxv Stop Watches.....	55,029 34	136,070 51
xxvi Storage Tanks.....	558 72 Cr.	
xxvii Sub-standard Tires.....	212,213 30	212,213 30
xxviii Synthetic Tires.....	6,882 92	13,514 37
xxix Test Propellers.....	1,716,210 58 Cr.	3,346,165 32
xxx Tin.....	822,564 18	822,564 18
xxxi Trucks and Carriers.....	1,905,437 72	3,115,267 79
xxxii Tungsten.....	9,351 08	10,408 79
xxxiii Wireless Sets.....	1,217,598 03	1,217,598 03
xxxiv Wood Fuel.....		
	<u>\$ 6,374,615 90</u>	<u>\$26,685,547 11</u>

The purposes for which the purchases and sales detailed below were made, together with payments or receipts in excess of \$10,000 are as follows:—

i Purchase of activated charcoal for filling of gas masks for civilian and Army requirements. Payment: Standard Chemical Company, \$21,606.69. Receipts: Dominion Government, Department of National Defence—Army Services, \$210,165.32; Department of Pensions and National Health, \$68,485.05. (The credit of \$44,981.96 is due to cash from sales being received prior to making final payment for purchase).

ii Purchase of Aero Engine Coolant for use as required. Receipt: Dominion Government, Department of National Defence—Air Services, \$31,722.95.

iii Purchase of Amplifiers for Wireless Sets. Payments: Electronic Laboratories of Canada Ltd., \$39,298.20; R.C.A. Victor Co., Ltd., \$10,205.87.

iv Purchase of Brass Ingots: Represents recovery of previous year's expenditure.

v Carbon Tetrachloride for use in fire extinguishers. Represents recovery of previous year's expenditure.

vi Chlorinated Paraffin: Represents recovery of prior years' expenditure.

vii Chloroacetophenone: Payment: Dominion Government, Department of National Revenue (Customs), \$10,556.90.

viii Chrome Ore: Reserve stock against contingencies. Receipts: Canadian Refractories Ltd., \$189,590.77; Electro Metallurgical Co. of Canada, Ltd., \$101,576.15.

ix Purchase of cloth for uniforms for personnel of armed forces, to be resold to manufacturers of uniforms:—

Payments: Artex Woollens Ltd., \$811,018.06; Associated Textiles of Canada Ltd., \$202,605.30; Avalon Fabrics Ltd., \$255,784.89; Ayers Ltd., \$558,102.42; Barringham Rubber Co., Ltd., \$586,644.31; Barrymore Cloth Co., Ltd., \$2,158,924.32; Bates and Innes Ltd., \$106,288.70; The Bird Woollen Mill Co., Ltd., \$10,453.87; Brinton-Peterboro Carpet Co., Ltd., \$112,216.07; The Brook Woollen Co. of Simcoe Ltd., \$884,548.03; Canadian Bank Note Co., \$23,431.81; Canadian Cottons Ltd., \$1,236,435.61; The Canadian General Rubber Co., Ltd., \$25,400.98; Canadian Industries Ltd., \$715,401.94; Cobourg Matting and Carpet Co., Ltd., \$20,333.38; William Collie, \$162,134.10; Collins and Aikman of Canada Ltd., \$90,586.20; Congoleum-Nairn Incorporated, \$15,530.79; Cosmos Imperial Mills Ltd., \$526,778.17; Deacon Brothers Ltd., \$197,497.20; Defence Industries Ltd., \$20,344.01; Defence Supplies Corporation, \$562,555.91; Dominion Government Department of National Defence—Naval Services, \$57,493.43, Department of National Revenue (Sales Tax), \$225,747.21; Dominion Oilcloth and Linoleum Co., Ltd., \$363,669.50; Dominion Textile Co., Ltd., \$5,106,075.02; Dominion Woollens and Worsteds Ltd., \$3,212,135.77; Downs Coulter and Co. (Canada) Ltd., \$150,382.83; Dupont Textiles Ltd., \$153,266.37; The T. Eaton Co., Ltd. (Warehousing Expenses), \$315,051.98; Fawcett and Grant Ltd., \$517,172.18; Fernhill Ltd., \$89,711.27; The B. F. Goodrich Rubber Co. of Canada Ltd., \$18,448.88; M. Gottheil and Sons, \$17,634; Granby Elastic Web of Canada, \$67,842.81; The Hamilton Cotton Co., Ltd., \$385,682.97; Harding Carpets Ltd., \$71,631.34; Hield Brothers, Ltd., \$386,936.31; S. S. Holden Ltd., \$25,656.24; Horn Brothers Woollens, \$179,502.49; J. A. Humphrey and Son Ltd., \$183,147.97; Huntingdon Woollen Mills Ltd., \$444,070.30; Iberville Drapery Mills Ltd., \$78,411.92; Imperial Cloth Co., \$230,267.25; Kenwood Mills Ltd., \$19,170.14; LaFrance Textiles Ltd., \$576,957.66; Leach Textiles Ltd., \$103,775.98; Melbourne Merchandising Ltd., \$274,140.10; The Montreal Cottons Ltd., \$2,027,895.90; Montrose Worsteds Mills Incorporated, \$696,643.95; Narrow Fabric Weaving and Dyeing Ltd., \$14,957.89; Newlands and Co., Ltd., \$54,734.80; Oxford Woollen Mills Ltd., \$81,715.48; Paton Manufacturing Co., Ltd., \$2,409,451.55; George Pattinson and Co., Ltd., \$589,108.72; Regent Knitting Mills Ltd., \$922,459.77; Renfrew Textiles Ltd., \$110,925; Renfrew Woollen Mills, \$1,658,712.66; W. Robinson and Sons Converters Ltd., \$902,733.97; Rosamond Woollen Co., Ltd., \$749,847.46; St. Andrew's Woollen Mills Ltd., \$145,543.27; St. George Woollen Mills Ltd., \$282,310.39; St. John's Textile Mills Ltd., \$1,300,096.51; The Slingsby Manufacturing Co., Ltd., \$1,409,168.98; Carl Stohn of Canada Ltd., \$18,217.24; Tayside Textiles Ltd., \$214,175.93; Textile Knitting Mills Ltd., \$32,779.83; Textile Sales Ltd., \$393,495.73; Thornburn Woollen Mills, \$37,128.03; Toronto Carpet Manufacturing Co., Ltd., \$57,042.13; Treedale Laboratories Incorporated, \$61,020.44; J. Spencer Turner Co., Ltd., \$30,807.52; The Wabasso Cotton Co., Ltd., \$244,294.12; Warwick Woollen Mills Ltd., \$218,962.70.

Receipts: American Pad and Textile Co., \$99,554.31; The Armour Clothing Manufacturing Ltd., \$86,564.45; Associated Textiles of Canada Ltd., \$11,307.58.

Barringham Rubber Co., Ltd., \$237,524.16; Barrymore Cloth Co., Ltd., \$223,369.53; Biltmore Shirt Ltd., \$19,455; Thomas Bonar and Co., Ltd., \$138,756.88; Brill Hat and Cap Co., Ltd., \$12,472.87; The Brook Woollen Co. of Simcoe Ltd., \$138,499.58; Buffalo Cap and Neckwear Ltd., \$20,201.70.

Canada Comforter Co., Ltd., \$31,106.81; Canada Pad and Sponging Incorporated, \$65,900; Canadian Aid to Russia Fund, \$270,705.31; Canadian Automotive Trim Ltd., \$14,303.58; The Canadian Bag Co., Ltd., \$137,883.52; Canadian Bemis Bag Co., Ltd., \$133,825.73; The Canadian General Rubber Co., Ltd., \$19,800; Canadian Industries Ltd., \$738,348.50; Hugh Carson Co., Ltd., \$76,788.46; Clayton and Sons Ltd., \$375,858.96; Clover Brand Clothing Co., \$18,422.74; Cluett, Peabody and Co. of Canada Ltd., \$117,381.02; Commodity Prices Stabilization Corporation Ltd., \$645,890.63; Cook Clothing Co., Ltd. (Cornell Tailors Ltd.), \$727,478.48; Cooper Clothing Manufacturing Co., Ltd., \$12,342.50; Copley Noyes and Randall Ltd., \$198,841.81; Cornwall Pants and Prince Clothing Co., \$216,383.72; E. T. Coulombe and Cie., Ltée., \$14,951.97; Crown Waterproof and Clothing Co., \$31,934.83.

Deacon Brothers Ltd., \$10,647.27; Decklebaum Brothers Ltd., \$32,498.47; Devonshire Clothes, \$710,446.24; D.M.C. Cap Manufacturing Co., Ltd., \$49,457.30; Dominion Government—Department of National Defence—Army Services, \$34,447; Naval Services, \$359,457.97; Dominion Rubber Co., Ltd., \$396,439.48; Dominion Woollens and Worsteds Ltd., \$234,015.

The Earl Clothing Co., \$484,666.36; Eastern Textile Products Ltd., \$39,907; The T. Eaton Co., Ltd., \$2,425,934.54; J. Elkin Co., Ltd., \$518,024; Excellent Pad Co., Ltd., \$18,200.

Fashion Craft Manufacturers Ltd., \$265,513.27; E. W. Finnie Manufacturing Co., Ltd., \$42,334.63; Firth Brothers Ltd., \$31,158.73; John Forsyth Ltd., \$35,511.14; B. Freed Ltd., \$90,685.01; Freed and Freed Ltd., \$128,835.06; The Freedman Co., \$310,413.66; Freedman and Gabbe Ltd., \$17,049.44; Frontenac Overall Ltd., \$23,665.15.

Gault Brothers Ltd., \$11,204.67; Gibraltar Pant Manufacturing Co., Ltd., \$64,844.89; Globe Bedding Co., Ltd., \$46,939.24; William Gluckin and Co. Canada Ltd., \$49,119.52; Gold Medal Furniture Manufacturing Co., \$16,082.82; The B. F. Goodrich Rubber Co. of Canada Ltd.,

\$20,225.78; The Great Western Garment Co., Ltd., \$217,083.60; Green's Manufacturing House Ltd., \$36,365.79; C. J. Grenier and Co., \$142,300.45; Grover Mills Ltd., \$57,782.75; Guarantee Glove and Sport Garment Co., \$19,264.97; Guelph Carpet and Worsted Spinning Mills Ltd., \$35,330.31; Gunn Garment Ltd., \$44,151.

Hercules Manufacturing Co., Ltd., \$134,530.48; S. S. Holden Ltd., \$404,727.99; J. A. Humphrey and Son Ltd., \$41,264.47; Huntingdon Woollen Mills Ltd., \$80,874.70; Hyde Park Clothes Ltd., \$580,978.78.

Ideal Perfect Pad Ltd., \$64,000; Ideal Spread Co., \$25,620.32; International Cravat Co., \$14,743.61; Irvin Air Chute Ltd., \$199,400.

Jacob-Crowley Manufacturing Co., Ltd., \$139,054.70; James Brothers Ltd., \$241,969.60; Kaufman Rubber (Ontario) Ltd., \$20,696.82; Wm. Krangle and Co., Ltd., \$14,933.20.

Lampson Shirt Ltd., \$45,173.30; Leach Textiles Ltd., \$12,594.98; London Shirt Corporation, \$20,580.82; Sam Luffy and Bros., \$13,449.57.

Manitoba Pants Manufacturing Co., \$46,313.44; Manitoba Pant and Awning Co., \$30,458.02; The Maritime Pant Manufacturing Co., Ltd., \$642,801; Master-Bilt Clothes Ltd., \$312,031.47; Master Craft Uniform Co. Registered, \$2,232,582.11; The L. McBride Co., Ltd., \$20,296.91; Middleton Clothing Co., Ltd., \$16,500; Monarch Overall Manufacturing Co., Ltd., \$86,313.20; Montreal Suspenders and Umbrellas Ltd., \$83,106.39; Montreal Swiss Embroidery Works Registered, \$16,883.09; Montrose Worsted Mills Incorporated, \$11,371.37; J. L. Morton and Co., Ltd., \$246,692.08; Mutual Aid, \$187,794.59.

National Hat Manufacturing Co., \$92,110; National Lace and Embroidery Works, \$24,176.13; Needcraft Mills Ltd., \$37,753.29; Newlands and Co., Ltd., \$19,030.92; The Northern Shirt Co. Ltd., \$71,582.21; North West Sportswear Co., \$113,424.88.

Ontario Silknet Ltd., \$17,586.07; Parisian Corset Manufacturing Co., Ltd., \$81,582.54; Parkhill Bedding Ltd., \$25,376.50; Park Manor Clothes, \$107,037; Park Manor Uniforms Ltd., \$364,734.60; Paton Manufacturing Co., Ltd., \$453,212.45; George Pattinson and Co., Ltd., \$19,870.51; Penman's Ltd., \$14,939.76; C. H. Petch, \$68,865.48; Principal Hat and Cap Manufacturing Co., \$14,654.08; Quality Pant Co., \$18,763.31; Quebec Converters Ltd., \$68,260.35.

Regent Knitting Mills Ltd., \$67,635.06; Regent Shirt Manufacturing Co., \$17,226.04; Reliable Pad Co., \$27,000; Ritchie, Farber and Co., Ltd., \$447,066.74; Rogers-Raymond Industries, \$110,005.40; Rosamond Woollen Co., Ltd., \$99,895.87; H. Rosenberg and Co., \$11,307.76; M. Rothstein Pants Co., \$72,150; Royal Norwegian Air Force, \$11,500; S. Rubin Ltd., \$701,616.55; Rubin Brothers (Clothing) Ltd., \$20,683.68; Rubinstein Brothers Ltd., \$237,856.69; St. Lawrence Rubber Co., Ltd., \$141,686.58; St. Louis Bedding Co., Ltd., \$80,720.08; S. & G. Clothing Co., Ltd., \$917,548.79; Saint-Hill-Levine and Co., Ltd., \$55,548.85; L. Salomon and Sons, \$41,591.81; Scott Clothing Co., Ltd., \$269,052.99; Service Garment Co., Ltd., \$182,815.06; Shift and Co., Incorporated, \$676,112.50; Silhouette Incorporated, \$17,288.07; Simmons Ltd., \$101,310.55; The Robert Simpson Co., Ltd., \$50,723.21; The Slingsby Manufacturing Co., Ltd., \$262,161.16; Society Shirt Manufacturing Co., \$10,346.53; Sparks-Harrison Ltd., \$24,838.47; S. Stall and Son Ltd., \$145,035.75; Standard Overall Manufacturing Co., \$32,604.14; Sterling Cloak Co., Ltd., \$322,028.01; Sterling Clothing Co., \$1,233.185; The Sterling Shirt and Overall Ltd., \$13,950.95; The M. Stone Clothing Co., Ltd., \$156,512.72; Stotland Dress Incorporated, \$23,415.84; The Strathcona Garment Manufacturing Co., \$188,334.50; Superior Pant Manufacturing Co., \$186,747.25; The Superior Knitting Mills Ltd., \$90,190.52; Sures Brothers Ltd., \$41,519.27; Switlik Canadian Parachute Ltd., \$299,700.

Tayside Textiles Ltd., \$20,534.45; Thoburn Woollen Mills, \$22,133.12; Tip Top Tailors Ltd., \$2,361,973.76; Traders Manufacturing Co., Ltd., \$19,866.21; Travers Aprons Ltd., \$15,453.99; Trio Shirt Manufacturing Registered, \$19,000.

United Garments Ltd., \$33,900.51; United Kingdom Ministry of Supply, \$146,055.58; T. M. Vaughan Ltd., \$25,649.89; Raoul Vennat Enregistree, \$11,770.78; Jack Victor Incorporated, \$253,927.36.

The Wabasso Cotton Co., Ltd., \$81,189.22; Western Glove Works Ltd., \$26,750.67; Western King Manufacturing Co., Ltd., \$148,774.09; Western Shirt and Overall Manufacturing Co., Ltd., \$13,809.51; J. E. Wiegand and Co., Ltd., \$18,840.23; Woods Manufacturing Co., Ltd., \$702,015.12; Workman Bag Manufacturing Co., \$127,480.96; The Workman Uniform Co., Ltd., \$1,643,933.62; Yamaska Garments Ltd., \$64,220.19; Zephyr Looms and Textiles Ltd., \$14,725.22.

x Coal: Purchased for the Dominion Government, Department of National Defence—Air Services. Receipt: Department of National Defence—Air Services (Ferry Command), \$25,655.87.

xi Ethylene Glycol: Acquired both for war purposes and certain civilian requirements. Receipts: Chrysler Corporation of Canada, Ltd., \$15,352.64; Dominion Government, Department of National Defence, \$596,996.77.

xiii Gilding Metal Slabs: Payment: Superior Steel Corporation, \$331,246.50.

xiv Manganese Ore: Payments: Metals Reserve Company, \$890,639.26; New York Central Railroad Co., \$12,123.22; Wabash Railroad Co., \$49,076.11. Receipts: Electro Metallurgical Co. of Canada, Ltd., \$951,838.59.

xvi Mobile Kitchen: Recovery of prior years' expenditure.

xvii Molybdenum: To maintain reserve stock. Payments: Quyon Molybdenite Co., Ltd., \$88,503.42; Wartime Metals Corporation, \$401,068.24. Receipts: Railway and Power Engineering Corporation, Ltd., \$196,310.28.

xviii Overhaul Tool Kits: For use on certain aircraft engines. Payment: Ranger Aircraft Engines, \$11,322.54.

xix Refrigerator Units: For installation in ships. Payments: National Research Council, \$18,003.68.

xxi Seamless Steel Tubing: For depth charges. Payment: Globe Steel Tubes Co., \$17,074.73. Receipts: Western Steel Products Corporation, \$18,438.75.

xxii Ships Salvage: Represents disbursements in excess of receipts from salvage operations. Payment: Salvage Association, London, \$19,256.45.

xxiv Steel Ingots: Reserve stock against contingencies. Payments: Canadian National Railways, \$165,915.55; Metals Reserve Co., \$739,876.97; Toronto, Hamilton and Buffalo Railway Co., \$57,747.28. Receipts: The Steel Co. of Canada, Ltd., \$787,006.49.

xxv Stop Watches: Payment: British Ministry of Supply, \$14,123.30.

xxvi Storage Tanks: For storage of gasoline. Payments: Black, Sivalis and Bryson, Inc., \$35,974.66; Canadian National Railways, \$10,994.57; Dominion Government, Department of National Revenue (Customs), \$18,685.38; Meyer Brenner and Co., Ltd., \$11,433. Receipts: Dominion Government, Department of National Defence—Naval Services, \$14,977.

xxvii Sub-standard Tires: Represents recovery of prior years' expenditure.

xxviii Synthetic Tires: Payments: Dominion Rubber Co., Ltd., \$30,360.67; Dunlop Tire and Rubber Goods Co., Ltd., \$40,611.76; Fairmont Co., Ltd., \$13,170.50; Firestone Tire and Rubber Co. of Canada, Ltd., \$27,071.89; B. F. Goodrich Rubber Co., \$18,831.91; The Goodyear Tire and Rubber Co., Ltd., \$35,272.17; Seiberling Rubber Co. of Canada Ltd., \$42,713.83.

xxx Tin: For maintenance of reserve stock. Payments: Algoma Steel Corporation, \$326,033.73; Canadian National Railways, \$13,556.81; Consolidated Mining and Smelting Co. of Canada, Ltd., \$463,092.24; Metal and Thermit Corporation, \$41,357.73; Metals Reserve Co., \$679,551.88; The Vulcan Detinning Co., \$85,817.34. Receipts: American Can Co., \$38,928.33; Canada Foils Ltd., \$75,016.38; Canada Metal Co., Ltd., \$800,137.34; Dominion Foundries and Steel Ltd., \$729,167.50; Frankel Brothers, \$51,295.79; General Steel Wares Ltd., \$38,203.83; Adam Hope Co., \$303,537.05; A. C. Leslie and Co., Ltd., \$46,423.59; McKay Smelters, \$261,557.83; Mount Royal Metal Co., Ltd., \$319,492.75; The Steel Co. of Canada, Ltd., \$650,065.01; Z. Wagman and Son, Ltd., \$19,579.60.

xxxi Trucks and Carriers: Payments: Canadian Top and Body Corporation Ltd., \$21,243.60; Chrysler Corporation of Canada, Ltd., \$1,888,235.75; Dominion Rubber Co., Ltd., \$257,437.99; Fairmont Co., Ltd., \$23,481.50; Gar Wood Industries of Canada, Ltd., \$315,360; Goodyear Tire and Rubber Co., \$26,516. Receipts: Banque Belge pour L'Etrange (Overseas) Ltd., for the Belgian Congo Purchasing Commission, \$1,709,794.66.

xxxii Tungsten: Reserve stock against contingencies. Payments: Bralorne Mines Ltd., \$19,237.12; British Ministry of Supply Mission, \$1,352,121.93; Consolidated Mining and Smelting Co. of Canada, Ltd., \$569,965.45; Province of Quebec, Department of Mines, \$14,394; Electro Metallurgical Sales Corporation, \$164,571.83; Hollinger Consolidated Gold Mines Ltd., \$249,596.25; Tungsten Mines Ltd., \$14,390.99; Wah Chang Trading Corporation, \$14,072.78. Receipts: Atlas Steels Ltd., \$521,741.63.

xxxiv Purchase of Wood Fuel for Civilian Requirements.

Payments: Abitibi Power and Paper Co., \$56,062.95; Anglo-Canadian Pulp and Paper Mills Ltd., \$42,554.63; A. J. Boudreau, \$22,213.28; Brompton Pulp and Paper Co., Ltd., \$14,490; Bushwood Ltd., \$20,000; Canadian International Paper Co., \$20,875.53; Canadian Pacific Railway Co., \$180,817.98; D. A. Clark Ltd., \$46,977.55; Consolidated Paper Corporation Ltd., \$17,183.08; C. W. Cox Ltd., \$13,337.50; Dudley Dimock, \$32,315.28; Dominion Government, Department of Labour (B. C. Security Commission), \$164,901.08; Donnacona Paper Co., Ltd., \$19,824.25; J. H. Dumouchel, \$10,888.23; Fabi & Fils Ltée, \$12,264.49; Gordon W. Fitzgerald, \$17,809.95; General Timber Co., Ltd., \$26,239.60; Great Lakes Paper Co., Ltd., \$50,703.45; A. J. La Croix (Port Royal Pulp and Paper Mills), \$22,709.19; Lake St. John Power and Paper Co., Ltd., \$14,668.82; Lebel and Murdock, \$126,737.58; Mattawa Wood Products Ltd., \$175,041.76; Newago Timber Co., Ltd., \$15,058.75; H. J. O'Connell Ltd., \$37,211.28; Ontario Paper Co., Ltd., \$29,917; Pigeon Timber Co., Ltd., \$27,645; Provincial Paper Ltd., \$17,334.76; Pulpwood Supply Co., \$27,532.25; Spinney Trucking Services Ltd., \$45,757.55; Oscar Styffe Ltd., \$11,543.75; Wartime Housing Ltd., \$115,714.59.

Receipts: R.C.A.F. Ferry Command, \$25,655.87; Village of Arvida, \$12,064.19; Town of Campbellton, \$10,747.25; Commission du Bois de Chauffage, Hull, \$19,172.41; City of Halifax, \$11,740.98; Howard Smith Paper Mills Ltd., \$13,993.94; La Coop. des Marchands-Det. en Combustible de Montreal, \$69,328.72; Reliance Grain Co., \$12,782.74; City of Vancouver, \$75,983.68; City of Winnipeg, \$23,708.19.

PUBLIC ACCOUNTS: PART II

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Contingent Liabilities—Crown Companies</i>				
Fairmont Company Ltd.		1,754,926 35		1,754,926 35
Melbourne Merchandising Ltd.		2,249,071 90		2,249,071 90
National Railways Munitions Ltd.		2,378 30		2,378 30
Research Enterprises Ltd.		10,564,107 37		10,564,107 37
Small Arms Ltd.		911,450 63		911,450 63
Veneer Log Supply Ltd.		1,689 51		1,689 51
Victory Aircraft Ltd.			3,866,838 38	3,866,838 38 Dr.
Wartime Housing Ltd.		1,005,043 76		1,005,043 76
		<u>\$16,488,667 82</u>	<u>\$3,866,838 38</u>	<u>\$12,621,829 44</u>

Reserve for adjustment of interim billings and reserve for unascertained losses and other contingencies of Crown companies. These are recorded in these accounts, pending decision as to disposition.

The amount of \$10,564,107.37, set up in connection with Research Enterprises Ltd., was based on an Account, "Reserve for Adjustment of Interim Billings" as shown on the Company's Interim Balance Sheet as at February 29, 1944. The Company's balance sheet as at March 31, 1944, certified to by the Auditor General, was received subsequent to the closing of the Departmental accounts. The latter balance sheet reflects the following reserves:

Reserve for rehabilitating premises expropriated with limited interest.....	100,000 00
Reserve for cost of research and experimental services rendered by the National Research Council	1,500,000 00
Reserve for adjustment of interim billings	7,609,499 78
Total	<u>\$9,209,499 78</u>

The balance sheet of Wartime Shipbuilding Ltd., as at March 31, 1944, certified to by the Auditor General, was received subsequent to the closing of the Departmental accounts. The balance sheet reflects an item "Interim Billings Adjustment Account" in the amount of \$6,880,432.72, which covers the excess of estimated cost of ships delivered to March 31, 1944, over total of interim billings.

1943-44

PUBLIC ACCOUNTS

PART II

K

Appendices 1 and 2

DEPARTMENT OF MUNITIONS AND SUPPLY

APPENDIX I

GOVERNMENT-OWNED (MUNITIONS) COMPANIES

In accordance with the powers contained in Section 6 (3) (a) of the Department of Munitions and Supply Act, the companies listed below were operating under agreements with the Minister as at March 31, 1944. The agreements provide in general that the Minister shall at all times have the right to exercise such control over the affairs and operations of the Company as he may in his absolute discretion think fit, and that the Company shall do or refrain from doing, as the case may be, all such things as the Minister may from time to time direct, and that all obligations of His Majesty under this agreement are conditional upon the Company acting accordingly.

In accordance with Section 6 (3) (c) of the above mentioned act, the Auditor General is the Auditor of such companies, and the balance sheets certified to, by him, together with related statements are furnished herewith. Statements for Eldorado Mining and Refining Ltd. were not furnished, as this company was incorporated January 28, 1944, its current fiscal year-end being December 31, 1944.

The assets referred to in the footnote on the balance sheets included in this appendix represent the Government's investment in plant and equipment, and were acquired from advances set out in Schedules 1 and 4 to the Department of Munitions and Supply Balance Sheet, see pages K-26 and K-28.

The following is a list of the companies.

<i>Page</i>	<i>Company</i>
K- 72	Aero Timber Products Limited
K- 75	Allied War Supplies Corporation
K- 77	Atlas Plant Extension Limited
K- 79	Citadel Merchandising Company, Limited
K- 82	Cutting Tools and Gauges Limited
K- 85	Defence Communications Limited
K- 88	Fairmont Company, Limited
K- 90	Federal Aircraft Limited
K- 94	Machinery Service Limited
K- 96	Melbourne Merchandising Limited
K- 99	National Railways Munitions Limited
K-102	North West Purchasing Limited
K-104	Park Steamship Company, Limited
K-106	Plateau Company, Limited, (Dissolved as at December 23, 1943)
K-108	Polymer Corporation Limited
K-111	Quebec Shipyards Limited—Chantiers Maritimes de Québec Limitée
K-114	Research Enterprises Limited
K-117	Small Arms Limited
K-120	Toronto Shipbuilding Company, Limited, (Dissolved as at December 31, 1943)
K-122	Trafalgar Shipbuilding Company, Limited, (Dissolved as at March 9, 1944)
K-123	Veneer Log Supply Limited, (as at Aug. 31, 1943)
K-125	Victory Aircraft Limited
K-128	War Assets Corporation, Limited
K-130	War Supplies Limited
K-132	Wartime Housing Limited
K-140	Wartime Metals Corporation
K-145	Wartime Oils Limited
K-148	Wartime Shipbuilding Limited

The principal activities of the above named companies are outlined in the Auditor General's Report in Part IV of this volume.

AERO TIMBER PRODUCTS LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	1,024 07	Bank Overdraft.....	185,909 43
Accounts Receivable—		Accounts Payable.....	375,927 46
Trade.....	145,961 68	Accrued Wages.....	60,659 33
Surcharge Billings.....	166,859 31	Receiver General of Canada—	
Department of Munitions and Supply (re Bank		Employees' Income Tax.....	60,812 25
overdraft interest).....	447 50	Workmen's Compensation Insurance.....	9,885 82
Sundry Advances.....	313,268 49	Reserve for Stampage.....	70,698 07
Inventories, as determined and certified by the	3,302 36	Reserve for Royalty.....	319,633 62
Management—		Dominion of Canada—Advances.....	75,265 00
Logs in woods, at cost.....	760,127 75		3,763,121 20
Logs in water, at market value less estimated		Share Capital—	
towing cost.....	166,345 38	Authorized: 1,000 shares of no par value	32 00
Deposits on Timber Sales.....	926,473 13	Issued:	
Standing Timber, at cost.....	20,482 50		
Deduct—Proportionate cost of timber cut.....	205,692 75		
Prepaid Expense—Inventories of logging and commissary supplies	83,354 74		
	1,554,798 04		
Deficit—			
Balance as at April 1, 1943.....	945,088 40		
Add—Net Loss for year ended March 31, 1944,			
per Operating Statement.....	3,296,448 07		
	\$ 4,851,246 11		\$ 4,851,246 11

NOTES:

As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$1,262,684.24 (Exhibit "A").

There were indeterminate liabilities, as at March 31, 1944, for bonuses payable to employees working over 100 days in Queen Charlotte Island Camps.

Approved on behalf of the board.

R. J. FILBERG,

Director.

P. G. SILLIS,

Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Aero Timber Products Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

AERO TIMBER PRODUCTS LIMITED—Continued

Operating Statement for the year ended March 31, 1944

Log Sales.....		2,378,387 33
<i>Deduct: Selling Expenses—</i>		
Barging and Towing.....	524,004 05	
Marine Insurance (on shipments made by sub-contractor).....	36,305 65	
Raft Breaking.....	5,411 80	
Boomsticks.....	3,289 03	
Harbour Dues, Storage and Brokerage.....	844 77	
		569,855 30
Net Log Sales.....		1,808,532 03
<i>Deduct: Cost of Sales—</i>		
Inventories of logs in woods and in water as at April 1, 1943.....	392 424 31	
Direct Operating Expenses (Schedule "A").....	2,896,117 72	
Indirect Operating Expenses—		
Stumpage.....	346,785 11	
Scaling and Royalty.....	103,664 74	
Timber Licence Fees.....	4,654 33	
	455,104 18	
Cost of logs acquired from logging sub-contractors.....	1,769,034 87	
	5,512,681 08	
<i>Less—Inventories of logs in woods and in water as at March 31, 1944.....</i>	<i>926,473 13</i>	<i>4,586,207 95</i>
		2,777,675 92
<i>Add: Administrative Expenses—</i>		
Office Salaries.....	46,646 61	
Log and Lumber Inspection—Salaries and Expenses.....	13,883 79	
Telephone and Telegraph.....	7,199 35	
Office Supplies and Expenses.....	6,174 64	
Travelling.....	3,925 56	
Legal Expenses.....	3,691 13	
Advertising.....	3,094 69	
Audit Fees.....	575 00	
Insurance, etc.....	347 82	
Unemployment Insurance.....	56 60	
		85,595 19
Net Operating Loss.....		2,863,271 11
<i>Deduct or Add—</i>		
Surcharge on Lumber Sales (from September 1, 1943).....	924,275 17	
Cash Discount on Purchases.....	9,639 50	
Bonus to Queen Charlotte Island Operators.....	392,825 62	
Cash Discount on Sales.....	29,177 61	
		511,911 44
Net Loss for Year.....		\$ 2,351,359 67

AERO TIMBER PRODUCTS LIMITED—Continued
Direct Operating Expenses for the year ended March 31, 1944

	Labour	Materials and Supplies	Total
Moving Camps.....	6,155 71	56,961 72	63,117 43
Felling and Bucking.....	314,061 25	8,878 27	322,939 52
Cold Decking.....	358,993 15	113,245 12	472,238 27
Yarding and Loading.....	52,242 76	27,475 77	79,718 53
Truck Road Construction.....	152,154 81	64,228 95	216,383 76
Railroad Construction.....	128,409 80	48,731 00	177,140 80
Superintendence and Timekeeping.....	116,348 04	2,556 64	118,904 68
"A" Framing.....	75,666 71	38,907 64	114,574 35
Hauling.....	55,996 96	40,288 15	96,285 11
Machine Shop.....	51,468 90	36,339 58	87,808 48
Sawmill Operation.....	73,405 48	8,040 90	81,446 38
Heat, Light, Power and Water.....	51,880 44	21,414 50	73,294 94
Workmen's Compensation Insurance and First Aid.....	9,605 01	55,941 26	65,546 27
Caterpillar Road Construction.....	50,706 63	2,252 34	52,958 97
Tractor Repairs.....	9,654 42	38,765 82	48,420 24
Blacksmith Shop.....	24,265 49	22,753 83	47,019 32
Transportation.....		44,922 16	44,922 16
Cruising and Survey.....	24,111 22	19,864 94	43,976 16
Building Maintenance.....	33,234 33	5,016 88	38,251 21
Shovel Repairs.....	10,878 10	20,934 39	31,812 49
Campsite Expense.....	29,038 80	1,232 43	30,271 23
Roads Maintenance.....	24,924 19	3,062 68	27,986 87
Speeders and Delivery Trucks Operation.....	10,355 02	9,002 72	19,357 74
Camp Expense.....	10,164 80	9,179 48	19,344 28
Fire Protection.....	78 19	9,502 17	9,580 36
Camp Office Expense.....		3,193 88	3,193 88
Booms and Boats Operation.....	92,070 50	65,397 77	157,468 27
Rafting.....	49,924 43	39,664 64	89,589 07
Scow Maintenance.....	311 41	71 65	383 06
	<u>\$ 1,816,106 55</u>	<u>\$ 817,827 28</u>	<u>2,633,933 83</u>

Rental of Machinery and Equipment.....	111,982 11
Property Taxes and Rentals.....	6,772 32
Cookhouse (net loss).....	200,429 63
Beds (net loss).....	12,913 22
Logs used in Operations.....	61,449 46
Store (net profit).....	7,748 93
House Rents collected.....	715 00
Total, per Operating Statement.....	<u>\$ 2,896,117 72</u>

EXHIBIT "A"

AERO TIMBER PRODUCTS LIMITED—Concluded
Capital Assets held in trust for the Crown as at March 31, 1944

Land.....	500 00
Camp Buildings.....	173,027 01
Logging Machinery.....	578,543 88
Sawmill Machinery.....	23,272 50
Logging Tools, Blocks and Equipment.....	139,072 24
Camp Equipment.....	37,364 54
Railroad Steel.....	96,822 12
Railroad Equipment.....	99,683 69
Motor Vessels.....	93,533 50
Motor Trucks.....	11,790 30
Scows.....	2,000 00
Office Furniture and Equipment.....	5,361 24
Hospital Equipment.....	1,713 32
Total.....	<u>\$ 1,262,684 34</u>

Balance Sheet as at March 31, 1944

WATSON SELLAR.

Auditor General.

ALLIED WAR SUPPLIES CORPORATION—Concluded
Administrative Expenses for the year ended March 31, 1944

Salaries.....	684,513 12
Travelling Expenses.....	60,656 90
Rent, Light and Water.....	44,505 34
Telephone and Telegraph.....	30,789 42
Print Room Supplies.....	15,422 95
Office Supplies.....	13,904 15
Office Services and Maintenance.....	4,094 83
Postage and Excise.....	4,072 88
Unemployment Insurance.....	2,507 37
Legal Fees.....	1,227 15
Audit Fees.....	735 45
Miscellaneous.....	2,499 63
Total, charged against Dominion of Canada Advances.....	<u>\$ 864,929 19</u>

NOTE: Included in the above statement are the salaries and expenses of the Montreal Office of the Director General of Chemicals and Explosives, Department of Munitions and Supply, amounting to \$109,970.46.

ATLAS PLANT EXTENSION LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	100 00	Bank Overdraft.....	232,773 37
Account Receivable—Department of Munitions and Supply (re bank overdraft interest).....	4,143 52	Accounts Payable, including \$181,713 32 payable to the Department of Munitions and Supply in respect of interest on the Working Capital Loan to Atlas Steels Limited.....	469,167 26
Interest accrued on Dominion of Canada Bonds.....	14,218 75	Advance payment from Atlas Steels Limited in respect of Plant Extension Loan.....	103,095 75
Atlas Steels Limited—Working Capital Loan.....	6,700 00 00	Atlas Steels Limited—Created Credit.....	2,130,141 27
Plant Extension Loan.....	1,648,290 74	Deferred Credit—Interest earned on Dominion of Canada Bonds.....	20,781 25
Interest receivable on Working Capital Loan.....	8,348,290 74	Dominion of Canada—Advances.....	8,221,667 55
	22,699 45		
Investment and deposit carried in connection with Atlas Steels Limited—Created Credit (contra):		Share Capital—Authorized: 1,000 shares of no par value	18 00
Dominion of Canada Bonds, at cost.....	1,950,000 00	Issued: 18 shares, fully paid.....	
Deposit with Department of Munitions and Supply.....	180,141 27		
Due from 'Capital Assistance' Trust Account.....	2,130,141 27		
	658,050 72		
	<u>\$11,177,644 45</u>		<u>\$11,177,644 45</u>
('CAPITAL ASSISTANCE' TRUST ACCOUNT—ATLAS STEELS LIMITED)			
Account Receivable—Department of Munitions and Supply (re bank overdraft interest).....	204 35	Bank Overdraft.....	40,784 78
Department of Munitions and Supply (Schedule "A")—Disbursements made to March 31, 1944.....	9,889,451 01	Due to General Account.....	658,050 72
Deduct—Advances received.....	9,190,819 86		
	<u>\$ 698,835 50</u>		<u>\$ 698,835 50</u>

Approved on behalf of the Board.

JOHN R. READ,
Director.
J. P. BELL,
Director.

I have examined the accounts of Atlas Plant Extension Limited for the year ended March 31, 1944, and have obtained all the information and explanations that are required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

ATLAS PLANT EXTENSION LIMITED—*Concluded*

("CAPITAL ASSISTANCE" TRUST ACCOUNT—ATLAS STEELS LIMITED)

Disbursements made to March 31, 1944, less advances received from the
Department of Munitions and Supply

<u>"Capital Assistance" Project</u>	Disbursements made to March 31, 1944	Advances received to March 31, 1944	Excess of Disbursements made over Advances received
40 m.m. Bofors A.A. and 2 pdr. Barrel Forgings.....	616,127 02	616,127 02	
6 pdr. and 12 pdr. Barrel, Breech Ring and Breech Block Forgings.....	1,490,295 88	1,490,295 88	
3.7 A.A. Jacket, Breech Block and Breech Jacket Forgings	110,469 26	110,469 26	
Additional Ingot Steel Capacity.....	2,569,354 84	2,569,354 84	
Bullet Core Steel.....	545,689 82	545,689 82	
Small Arms Programme Steels.....	2,343,451 27	1,991,685 45	351,765 82*
Additional Ordnance Programme Facilities.....	2,214,062 92	1,867,197 59	346,865 33*
Totals.....	<u>\$ 9,889,451 01</u>	<u>\$9,190,819 86</u>	<u>\$ 698,631 15</u>

* Although the disbursements made in connection with these projects were in excess of the relative advances received, they were within the limits authorized by Order in Council P.C. 5956 of July 10, 1942, as amended by P.C. 7969 of September 4, 1942, and P.C. 5244 of July 10, 1944.

CITADEL MERCHANDISING CO. LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	2,282 49	Bank Overdraft (net).....	1,188,376 15
Accounts Receivable.....	171,568 47	Accounts Payable.....	568,872 42
Deduct—Reserve for Doubtful Accounts.....	3,347 43	Receiver General of Canada—Employees' War Savings.....	1,860 10
West Coast Industries Limited—Balance of Accountable Advances	31,785 34	Share Capital—	
Advances and Progress Payments to Manufacturers and Manu-		Authorized: 1,000 shares of no par value	
facturer's Agents in connection with orders placed for machine		Issued: 13 shares, fully paid.....	13 00
tools (Schedule "A").....	726,493 53		
Sundry Advances and Deposits.....	2,656 64		
Dominion of Canada—Advances account debit balance (Schedule	654,724 13		
"B").....			
Deferred Charges—			
Warehouses, at cost.....	142,995 13		
Warehouse Equipment, at cost.....	4,293 92		
Office Furniture and Equipment, at cost.....	25,669 45		
	172,958 50		
	<u>\$ 1,759,121 67</u>		<u>\$ 1,759,121 67</u>

NOTES:

As at March 31, 1944, the Company had in its charge, Crown-owned machine tools totaling \$7,749,110.39, at cost or departmental transfer values, in addition to which there were 1,000 shares of no par value. Crown-owned machine tools respecting which departmental transfer values have not yet been received—the whole held for disposal on behalf of the Department of Munitions and Supply.

As at March 31, 1944, there were outstanding letters of credit totalling \$184,892.66.

Approved on behalf of the Board.

THOMAS ARNOLD,
Director.

L. J. BELNAP,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Citadel Merchandising Co. Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

CITADEL MERCHANDISING CO. LIMITED—Continued

Advances and Progress Payments to Manufacturers and Manufacturers' Agents as at March 31, 1944

F.F. Barber Machinery Company.....	569 13
Bepeco Canada Limited.....	21,250 00
The John Bertram & Sons Co. Limited.....	233,368 57
Bloomfield Tool Corporation.....	4,054 94
Canada Machinery Corporation Limited.....	8,465 02
Delamere & Williams Limited.....	69,831 00
Dominion Engineering Works Limited.....	225,972 00
Dominion Machine Shop.....	7,650 00
Flexible Shaft Company Limited.....	5,000 66
John T. Hepburn Limited.....	4,843 75
Hercules Presses Limited.....	79,374 31
Interstate Machinery Co. Inc.....	407 23
Arthur Jackson Machine Tool Co.....	100 72
Modern Motor Sales Limited.....	13,341 41
Modern Tool Works Limited.....	7,659 00
Moore Bros. Machinery Co. Limited.....	3,490 00
J. H. Ryder Machinery Co. Limited.....	8,769 51
Standard Machine and Tool Co. Limited.....	8,202 50
Williams & Wilson Limited.....	5,259 50
Wilson Machinery & Supply Company.....	18,884 28
Total, per Balance Sheet.....	\$ 726,493 53

SCHEDULE "B"

CITADEL MERCHANDISING CO. LIMITED—Continued

Dominion of Canada Advances Account for the year ended March 31, 1944

Balance as at April 1, 1943.....	2,602,373 95
Add—	
Balance of United Kingdom Advances as at March 31, 1943, transferred to Dominion of Canada Account as at April 1, 1943.....	131,127 49
Additional advances received.....	26,101,701 12
Other Credits—	
Proceeds from sale of machine tools.....	317,169 28
Rentals of machine tools (including \$379,621.87 prior to April 1, 1943).....	940,912 43
Reserve resulting from transfer of machine tools to authorized projects, at valuations in excess (net) of cost, (including \$156,944.39, net, prior to April 1, 1943).....	152,236 31
Refunds received in adjustment of purchase prices of machine tools.....	179,574 33
	<u>1,589,892 35</u>
	27,822,720 96
	<u>30,425,094 91</u>
Deduct—	
Expenditures for machine tools acquired on behalf of the Crown, and delivered to authorized projects (including \$2,880,755 90 for items yet to be cleared by final accounting statements as at March 31, 1944).....	30,263,814 24
Administrative, Warehousing and Special Expenses for the year ended March 31, 1944 (Schedule "C").....	429,241 38
Other Charges—	
Loss (net) on sale of machine tools.....	274,805 85
Reconditioning costs of machine tools sold, or transferred to authorized projects.....	50,878 50
Contract cancellation charges in respect of machine tools ordered by the Company for reserve inventory purposes.....	30,569 47
Transportation costs of machine tools transferred to authorized projects.....	23,355 12
Provision for doubtful accounts receivable.....	3,347 43
Customs Fees, etc.....	2,676 37
Office furniture and equipment transferred to other Crown Companies, at cost.....	1,130 68
	<u>386,763 42</u>
	31,079,819 04
Debit Balance as at March 31, 1944, per Balance Sheet.....	\$ 654,724 13

CITADEL MERCHANDISING CO. LIMITED—*Concluded*

Administrative, Warehousing and Special Expenses for the year ended March 31, 1944

Administrative Expenses—		
Salaries.....	226,490 20	
Rent, Light and Water.....	16,703 03	
Travelling.....	16,022 86	
Telephone and Telegraph.....	11,239 50	
Printing and Stationery.....	8,982 06	
Rental of Office Equipment.....	7,422 43	
Audit Fees.....	6,900 00	
Sundry Office Expenses.....	4,921 76	
Postage and Excise.....	3,434 66	
Executives' Expenses.....	1,396 87	
Unemployment Insurance.....	1,782 44	
Technicians' Expenses.....	1,297 87	
Sundry Freight, Express and Cartage.....	1,278 47	
Miscellaneous.....	2,908 27	
Outside Offices' Salaries and Expenses (Toronto, \$15,334.10; Washington, \$8,101.03; Chicago, \$323.18).....	23,758 31	
	<hr/>	
	334,538 73	
<i>Deduct—</i>		
Portion applicable to expenses of associated committees, etc....	10,719 39	
Fees for accounting services, etc., (War Assets Corporation Limited).....	1,100 00	
	<hr/>	
	11,819 39	
	<hr/>	
	322,719 34	
Warehousing Salaries, Wages and Expenses.....	56,382 38	
Special Expenses—		
Machine Tool War Service Committee.....	28,902 70	
Bolt and Screw War Service Bureau.....	9,538 89	
Die Committee.....	5,862 84	
Priorities Division.....	4,451 56	
Gear Cutting War Service Committee.....	971 46	
Drop Forge War Service Committee.....	214 70	
Citadel Technical Advisory Committee.....	197 51	
	<hr/>	
	50,139 66	
	<hr/>	
Total, applied against Dominion of Canada Advances (Schedule "B").....	\$ 429,241 38	

CUTTING TOOLS AND GAUGES LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	200 00	Bank Overdraft.....	84,499 00
Accounts Receivable.....	254,171 87	Accounts Payable—	
Advances in connection with purchases of gauges delivered to inspection laboratories for inspection and acceptance in accordance with governing agreements.....	114,994 60	Amounts due in connection with purchases of surplus cutting tools acquired under Machine Tools Controller's Order Number 4 of July 31, 1943.....	209,772 58
Sundry Advances.....	441 30	Sundry.....	24,662 60
Inventories, at cost, as determined and certified by the Management—		Accrued Wages.....	.....
Surplus Cutting Tools.....	280,774 35	Receiver General of Canada—	
Work in Progress.....	12,212 80	Customs Duties and Excise Taxes.....	22,814 61
Gauges, Steel Scrap, etc.....	14,296 13	Employees' Income Tax.....	5,373 51
	307,283 28	Workmen's Compensation Insurance.....	1,837 82
		Employees' War Savings Certificates.....	111 50
Prepaid Expense—Inventory of Operating Supplies.....	15,817 86		30,137 44
		Dominion of Canada—	
		Advances.....	498,996 80
		Deduct—Portion of administrative expenses applicable to services rendered by the Company in the procurement of gauges and cutting tools.....	182,422 74
			316,574 06
		Share Capital—	30 00
		Authorized: 1,000 shares of no par value.	
		Issued: 30 shares, fully paid.....	.....
		Surplus—	
		Net profit for the Year ended March 31, 1944, per Operating Statement.....	22,307 43
		Deduct—Balance at debit as at April 1, 1943....	575 31
			21,732 12
			<u>\$ 692,908 91</u>

NOTE:
As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$247,780.08, comprising: machinery and equipment, \$232,896.92; and office furniture and equipment, \$14,883.16.

Approved on behalf of the Board,

J. H. COFFEY,
Director.W. E. PHILLIPS,
Director.WATSON SELLAR,
Auditor General.

I have examined the accounts of Cutting Tools and Gauges Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

CUTTING TOOLS AND GAUGES LIMITED—Continued

Operating Statement for the year ended March 31, 1944

Service Charges.....		336,369 94
Add—		
Gross profit on sales of surplus cutting tools.....	51,583 72	
Gross profit on sundry sales.....	94 27	
		51,677 99
Deduct—		388,047 93
Inventory of Work in Process as at April 1, 1943.....	4,641 36	
Direct Labour.....	94,229 57	
Amortization of Tools and Fixtures.....	56,287 01	
Factory Overhead Expenses (Schedule "A").....	173,105 61	
Administrative Expenses—		
Salaries.....	157,939 99	
Printing, Stationery and Office Supplies.....	7,827 49	
Travelling.....	7,567 12	
Service Charges—John Inglis Co. Limited.....	5,826 11	
Telephone and Telegraph.....	4,884 59	
Postage and Excise.....	4,772 43	
Rental of Accounting Machines.....	3,960 00	
Workmen's Compensation Insurance.....	3,212 33	
Rent.....	2,027 26	
Payroll Accounting and Purchasing Services.....	2,007 54	
Janitor Service.....	2,000 00	
Audit Fees.....	1,425 00	
Unemployment Insurance.....	1,007 27	
Legal Fees.....	762 54	
Miscellaneous.....	2,724 71	
	207,944 38	
Alterations to Office Premises.....	24,294 38	
Cash Discounts on Sales.....	3,468 99	
Cash Discounts on Purchases.....	3,595 26	
	232,112 49	
Less—Portion applicable to services rendered by the Com- pany in the procurement of gauges and cutting tools (applied against Dominion of Canada Advances).....	182,422 74	
	49,689 75	
	377,953 30	
Less—Inventory of Work in Process as at March 31, 1944.....	12,212 80	
		365,740 50
Net Profit for Year.....	\$	22,307 43

CUTTING TOOLS AND GAUGES LIMITED—*Concluded*
Factory Overhead Expenses for the Year ended March 31, 1944

Salaries and Wages—		
Supervision.....	26,114 60	
Receiving and Shipping.....	16,650 16	
Inspection.....	9,928 07	
		<hr/>
Cost of Living Bonus.....		52,692 83
Incentive Bonus.....		18,531 35
Overtime Allowance.....		12,906 42
Vacation Allowance.....		7,898 46
Abrasive Supplies and Operating Materials.....		2,777 61
Lost Time.....		18,597 57
Maintenance of Machinery and Equipment.....		10,023 77
Moving of Plant.....		8,363 17
Plant Protection.....		6,511 87
Defective Workmanship.....		5,553 68
Workmen's Compensation Insurance.....		4,223 78
Light and Power.....		4,197 59
Rent, Heat, Water and Janitor Service.....		3,500 98
Experimental.....		3,211 71
Sundry Operating and Packing Supplies.....		2,195 26
Instruction and School Time.....		1,971 22
Unemployment Insurance.....		1,968 76
Lost and Spoiled Cutters.....		1,247 20
Perishable and Small Tools.....		1,064 79
Printing and Stationery.....		926 17
Miscellaneous.....		818 69
		<hr/>
Total, per Operating Statement.....	\$	173,105 61

DEFENCE COMMUNICATIONS LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	95 00	Bank Overdraft (portion applicable to General Account).....	53,877 89
Accounts Receivable.....	245,028 83	Accounts Payable.....	87,374 82
Advances and Deposits.....	3,261 20		
Deferred Charges—		Dominion of Canada—	
Office Furniture and Equipment.....	6,095 03	Advances.....	342,478 21
Service Automobile.....	1,661 03	Deduct—	
Engineering Equipment.....	813 86	Administrative Expenses for the	
		period from February 8, 1943, the	
		date of incorporation to March 31,	
		1944 (Schedule "A").....	174,302 30
		Communications Projects Expenses	
		to March 31, 1944 (Schedule "B").....	52,505 67
			<u>226,807 97</u>
		Share Capital—	
		Authorized: 1,000 shares of no par value.	115,670 24
		Issued: 32 shares, fully paid.....	32 00
	<u>\$ 256,954 95</u>		<u>\$ 256,954 95</u>
(COMMUNICATIONS PROJECTS TRUST ACCOUNT)			
Capital Expenditures incurred on Communications Projects		Bank Overdraft (portion applicable to Trust Account).....	215,621 64
(Schedule "C").....	2,567,195 48	Accounts Payable.....	116,040 19
		Amount estimated as due to the United States Government with	
		respect to bulk purchase of communications equipment.....	473,866 14
		Dominion of Canada—Advances.....	1,761,667 51
	<u>\$ 2,567,195 48</u>		<u>\$ 2,567,195 48</u>

NOTE:

As at March 31, 1944, there were certain indeterminate liabilities for unbilled construction work performed and services rendered in connection with communications projects.

Approved on behalf of the Board.

R. A. C. HENRY,
Director.

H. M. LONG,
Director.

I have examined the accounts of Defence Communications Limited for the period from February 8, 1943, the date of incorporation, to March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me, and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

DEFENCE COMMUNICATIONS LIMITED—Continued

Administrative Expenses for the period from February 8, 1943, the date of incorporation,
to March 31, 1944

Salaries.....	90,871 24
Travelling and Living Expenses.....	40,113 46
Telephone and Telegraph.....	11,093 38
Rent, Light and Water.....	10,739 23
Consultants' Fees and Expenses.....	10,582 89
Blue Prints, Graphs, etc.....	2,964 70
Stationery and Office Supplies.....	2,333 77
Watchmen.....	2,020 34
Automobile Expense.....	1,095 90
Express, Freight and Cartage.....	1,023 02
Postage and Excise.....	938 35
Incorporation and Organization Expenses.....	446 82
Unemployment Insurance.....	233 64
Cash Discounts.....	241 57
Miscellaneous.....	587 13
Total, applied against Dominion of Canada Advances.....	\$ 174,302 30

SCHEDULE "B"

DEFENCE COMMUNICATIONS LIMITED—Continued

Communications Projects Expenses to March 31, 1944

Rentals—		
Outside Plant.....	42,680 37	
Space occupied by Inside Plant at central offices of communications companies.....	918 16	
		43,598 53
Maintenance—		
Outside Plant.....	2,681 56	
Inside Plant.....	4,930 25	
		7,611 81
Electric Power.....		1,295 33
Total, applied against Dominion of Canada Advances.....	\$	52,505 67

SCHEDULE "C"

DEFENCE COMMUNICATIONS LIMITED—Continued

Capital Expenditures incurred on Communications Projects during the period from February 8, 1943,
the date of incorporation, to March 31, 1944

OUTSIDE PROJECTS

Truro, N.S. to Yarmouth, N.S. 6 through, and 3 short haul voice channels.....	24,002 80
Truro, N.S. to Sydney, N.S. 9 through, and 3 short haul voice channels.....	4,709 82
Halifax, N.S. to Truro, N.S. 48 through voice channels.....	131,920 66
Saint John, N.B. to Pennfield, N.B. 5 through voice channels and 4 terminal circuits.....	1,240 03
Truro, N.S. to Sackville, N.B. 8 through voice channels.....	577 44
Sydney, N.S. to New Waterford, N.S. 16 voice channels between the Sydney Central Office of the Maritime Telegraph & Telephone Co. Ltd and the New Waterford Radio Terminal.....	4,346 80
Sydney, N.S. to Sydney Airport 50 circuits radiating out of Sydney to be terminated in an R.C.A.F. establishment adjacent to the Sydney Airport.....	
Cape North, N.S. 11 voice channels between the R.C.A.F. Staff Quarters site near the village of Bay St. Lawrence, N.S. and the R.C.A.F. Radio Equipment Building at Cape North.....	8,052 77
Truro, N.S. to Maitland, N.S. Airport 26 voice channels.....	17,145 54
New Waterford, N.S. Erection of buildings and antennae at the New Waterford Radio Terminal.....	8,866 63
Cape North, N.S. Erection of building for the Cape North Radio Terminal, repair and extension of an existing road, and erection of antennae supporting structures and an enclosing fence.....	50,698 54
Cape Ray, Newfoundland Erection of buildings, construction of a tote road, construction of a pole line, and erection of antennae.....	188,735 27

DEFENCE COMMUNICATIONS LIMITED—Concluded

Capital Expenditures incurred on Communications Projects during the period from February 8, 1943, the date of incorporation, to March 31, 1944—Concluded

Prince Edward Island	
3 voice channels between the Mainland and a number of points on Prince Edward Island.....	9,954 18
Truro, N.S. to Debert, N.S.	
Establishment of an emergency headquarters at Debert and facilities between Truro and Debert for the re-routing of circuits.....	11,284 21
Truro, N.S. to Deming, N.S.	
1 voice channel.....	798 42
Truro, N.S. to Gaspé, P.Q.	
3 voice, and 2 teletype channels.....	197,104 15
Moncton, N.B. to Coverdale, N.B.	
16 voice channels for local use at Moncton, 1 voice channel for extension beyond Moncton, and 1 Teletype channel between Moncton and Coverdale.....	1,476 36
Gaspé, P.Q.—Frequency Modulation Station	
4 voice channels and type "H" carrier.....	26,005 48
Dartmouth, N.S.	
4 voice channels between Dartmouth Sector and Fixer Station locations at Ship Harbour, Mahone Bay, Wolfville and North River.....	2,261 97
Yarmouth, N.S.	
76 voice channels between the various R.C.A.F. establishments and the Central Office of the Maritime Telegraph and Telephone Co. Ltd.....	327 84
Copper Lake Control Circuits	
1 voice channel between Antigonish, N.S. and Copper Lake Control Station near Goshen, N.S., 2 voice channels between the Control Station and the Radio Range Station.....	203 68
Anticosti Island	
1 voice channel between Vaureal and Salmon River.....	2,904 10

INSIDE PROJECTS

(Installation of Central Office Equipment to provide the circuits required)

Halifax, N.S. to Yarmouth, N.S.	
3 voice channels.....	692 96
Dartmouth, N.S. to Mahone Bay, N.S.	
1 voice channel.....	101 75
Halifax, N.S. to Deepbrook, N.S.	
1 voice channel.....	116 57
Truro, N.S. to Yarmouth, N.S.	
6 voice channels.....	2,552 30
Halifax, N.S. to Truro, N.S.	
48 voice channels.....	6,413 20
Truro, N.S.	
Installation of power plant equipment.....	6,027 63
Truro, N.S. to Sydney, N.S.	
9 through, and 3 short haul voice channels.....	7,776 53
Truro, N.S. to Deming, N.S.	
1 voice channel.....	92 55
Truro, N.S. to Charlottetown, P.E.I.	
3 voice channels.....	845 70
Truro, N.S. to Saint John, N.B.	
6 voice channels.....	2,288 55
Sydney, N.S. to Cape Ray, Newfoundland	
3 voice channels.....	101,542 48
Pennfield, N.B. to McAdam, N.B.	
1 voice channel.....	45 07
Halifax, N.S. to Saguenay, P.Q.	
2 voice channels.....	3,797 69
Saint John, N.B. to Pennfield, N.B.	
8 voice channels.....	712 52
Pennfield, N.B. to Gagetown, N.B.	
1 voice channel.....	77 91
Halifax, N.S. to Campbellton, N.B. to Gaspé, P.Q.	
3 voice channels.....	23,746 59
Halifax, N.S. to Moncton, N.B.	
3 voice channels.....	368 71
Halifax, N.S. to Shelburne, N.S. to Crescent Beach, N.S.	
1 teletype circuit.....	773 65

Suspense—Materials (including estimated value of communications equipment acquired from the United States Government), Freight, etc., not yet charged to projects..... 1,716,606 43

Total, per Balance Sheet..... \$ 2,567,195 48

FAIRMONT COMPANY LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	100 00	Bank Overdraft.....	696,913 24
Accounts Receivable—		Accounts Payable (including \$415,864 26 due to unidentified creditors).....	689,899 26
Surcharge and Stabilization Billings.....	6,354,838 19	Dominion of Canada—Advances.....	7,140,492 66
Sundry.....	15,981 65	Reserves—	
		Inventory Appreciation.....	3,845,478 62
Claims Receivable.....	6,370,819 84	Unascertained Losses and Other Contingencies.....	1,750,000 00
Advances and Deposits.....	26,496 23	Quality Adjustments.....	4,926 35
Inventories, as certified by the Management—	5,029 93		
Crude rubber, at market value.....		Share Capital—	
Synthetic rubber, at market value (cost).....	4,883,292 55	Authorized: 1,000 shares of no par value	
Scrap rubber (book figures), at cost, exclusive of inward freight.....	3,029,060 27	Issued: 102 shares, fully paid.....	
	365,660 55	Surplus—	
Prepaid Expenses and Deferred Charges—	8,278,013 37	Balance as at April 1, 1943.....	56,989 53
Unabsorbed Surety Bond Premium Deposit, etc.	6,505 04	Add—Net Profit for the year ended March 31, 1944, per Income and Expenditure Statement.....	2,270,580 81
Deferred Washing and Drying Expense.....	18,418 06		
	24,923 10	Deduct—Amount transferred, as at March 31, 1944, to Reserve for Unascertained Losses and other Contingencies.....	2,327,570 34
			1,750,000 00
			<u>577,570 34</u>
			<u>\$14,705,382 47</u>

Notes:

As at March 31, 1944, there may have been drawings and advances, of which the Company had not received notification, chargeable against "red clause" letters of credit totalling \$12,656,914.54 (\$2,612,224.9-10 and \$883,127.08 U.S., converted at current rates of exchange) guaranteeing drawings made on shipment and also, in certain cases, advances made prior to shipment. Of this total, a part may be represented by the amount of \$415,864.26 due to unidentified creditors, for rubber received in Canada but not covered by necessary proprietary documents, and in connection with these and certain other receipts of rubber the Company had entered, jointly and severally with its bankers, into bonds of indemnity to the amount of \$1,912,022.55 (including \$384,704.92 U.S., converted at current rate of exchange) in favour of the steamship companies concerned.

Pursuant to Order in Council P.C. 5750 of July 20, 1943, as amended by P.C. 3905 of May 26, 1944, the Company's inventories of crude rubber on hand and in transit were written up to market value as at June 30, 1943, the amount of the write-up being carried to Inventory Appreciation Reserve, which reserve was augmented subsequently when minor purchases of rubber were made below normal replacement cost. Subsequent to June 30, 1943, cost of sales and resultant profit were computed on the basis of the revised inventory value.

Approved on behalf of the Board.

J. A. HODGSON,
Director.

GERALD JEPHCOTT,
Director.

I have examined the accounts of Fairmont Company Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is correctly drawn up so as to exhibit a true and correct view of the state of the company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Auditor General.

FAIRMONT COMPANY LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1944

Sales.....	18,396,293 45	
Add—Surcharge and Stabilization Billings.....	13,415,931 20	
		31,812,224 65
Cost of Sales.....		28,733,956 54
Gross Profit.....		3,078,268 11
Deduct—		
Warehousing Expenses—		
Storage.....	36,899 10	
Watchmen and Protection.....	33,101 34	
Unloading.....	28,794 75	
Inter-Warehouse Freight.....	14,564 86	
Wages.....	3,855 28	
Miscellaneous.....	3,178 04	
	120,393 37	
Sales of Warehouse Equipment.....	5,862 54	
		114,530 83
Expenses applicable to Scrap Rubber Operations (Schedule "A").....		251,776 36
Administrative Expenses—		
Salaries.....	68,986 38	
Travelling.....	12,549 60	
Office Rent.....	5,525 00	
Telephone and Telegraph.....	4,470 21	
Office and Stenographic Services.....	2,945 75	
Audit Fees.....	2,300 00	
Legal Fees.....	1,313 12	
Office Supplies.....	1,587 55	
Miscellaneous.....	4,352 48	
	104,030 09	
Sales of Office Furniture and Equipment (net).....	13 27	
		104,016 82
		470,324 01
Net Operating Profit.....		2,607,944 10
Deduct—		
Claims receivable written down to nominal valuations.....	333,244 76	
Buying commission applicable to year ended March 31, 1943.....	2,628 78	
Adjustments of previous years' sales and purchases (net).....	2,449 50	
Miscellaneous Income.....	959 75	
		337,363 29
Net Profit for Year.....		\$ 2,270,580 81

SCHEDULE "A"

FAIRMONT COMPANY LIMITED—Concluded

Expenses Applicable to Scrap Rubber Operations for the year ended March 31, 1944

Freight (Inward, \$136,044 47; Outward, \$24,473 16).....	160,517 63
Wages.....	52,612 73
Trucking, Handling and Sorting.....	12,016 01
Yard Rent.....	5,669 00
Rental of Machinery.....	4,525 75
Alterations to Leasehold Yard Premises, etc.....	3,016 68
Workmen's Compensation.....	992 29
Advertising.....	891 61
Light and Power.....	855 33
Miscellaneous.....	8,253 48
	249,350 51
Yard Equipment.....	2,425 85
Total, per Income and Expenditure Statement.....	\$ 251,776 36

FEDERAL AIRCRAFT LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....		Bank Overdraft.....	1,999,565.17
Accounts Receivable— Department of National Defence for Air.....	1,756,815.37	Accounts Payable (including \$3,509,011.60 due to Victory Aircraft Limited as final settlement for Anson II production)....	5,476,427.92
Sundry.....	1,201,509.91	Estimated liability to suppliers in respect of claims received as a result of the cancellation of contracts.....	388,833.88
Dominion of Canada Victory Bonds, held in trust for employees.....	31,200.00	Receiver General of Canada—Sales Tax.....	643,922.72
Deduct—Employees' deposits applicable thereto.....	14,704.01	Dominion of Canada—Advances.....	12,694,725.97
Advance and progress payments made, and materials supplied to manufacturers of aircraft parts (Schedule "A").....		Share Capital— Authorized: 1000 shares of no par value Issued: 22 shares, fully paid.....	22.00
Inventories of aircraft parts and materials, at cost, as certified by the Management (Schedule "B").....			
Work in Process—Total cost of production to date, less completed units delivered and billed, per Airframe and Spare Wing Production Account.....			
	9,381,562.96		
	<u>\$21,203,497.66</u>		<u>\$21,203,497.66</u>

NOTES:

As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$94,824,22 (Exhibit "A"). There are contingent liabilities of indeterminate amounts, in respect of ultimate allowable costs and profits payable on uncompleted contracts, and on cancelled contracts, respecting which claims had not yet been received. Included among the inventory of the latter case (as "free issue" materials in the latter case) were aircraft parts and materials, to an estimated total of \$5,962,000, rendered surplus to requirements by the reduction in the production programmes.

Approved on behalf of the Board.

WM. A. NEWMAN,
Director.

D. H. MACFARLANE,
Director.

I have examined the accounts of Federal Aircraft Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

FEDERAL AIRCRAFT LIMITED—Continued

Airframe and Spare Wing Production Account for the year ended March 31, 1944

Work in Process as at April 1, 1943—

Portion recorded by the Department of National Defence for Air, and transferred to the Company as at December 31, 1943.....	69,560,209 29
Portion recorded by the Company.....	1,250,717 00
	<u>70,810,926 29</u>

Add—

Progress Claims received from Contractors—

Recorded by the Department of National Defence for Air during the period from April 1 to December 31, 1943, and transferred to the Company as at the latter date.....	11,575,655 03
Recorded by the Company (including \$3,509,011.60 recorded for billing received from Victory Aircraft Limited in respect of Anson production prior to December 31, 1943).....	11,376,276 44
	<u>22,951,931 47</u>
Materials supplied as "free issue" to Contractors.....	12,561,892 71
Administrative Expenses (Schedule "C").....	960,863 28
Contract cancellation charges resulting from the reduction in the production programmes.....	793,048 89
Warehouse Expenses (Schedule "D").....	447,390 27
Loss on sale of aircraft parts and materials rendered surplus to requirements by the reduction in the production programmes.....	15,390 82
Cash Discounts and Interest Earned.....	79,690 31
Special Purchase Rebates.....	11,324 42
Scrap Sales.....	5,204 94
	<u>37,634,397 77</u>

Less—Recovery of sales tax paid to January 31, 1944, in respect of work in process (as from February 1, 1944, sales tax became payable in respect of completed units delivered).....

	6,840,361 10
	<u>30,794,036 67</u>

Deduct—Completed units delivered and billed to March 31, 1944, on the basis of interim billing prices (applied against Dominion of Canada Advances).....

92,223,400 00

Work in Process as at March 31, 1944, per Balance Sheet.....

\$ 9,381,562 96

NOTE: Included in the amount shown for work in process as at March 31, 1944, were "free issue" materials and parts, in the hands of contractors, rendered surplus to requirements by the reduction in the production programmes.

SCHEDULE "A"

FEDERAL AIRCRAFT LIMITED—Continued

Advance and progress payments made, and materials supplied to manufacturers of aircraft parts, as at March 31, 1944

Boeing Aircraft of Canada Ltd.....	273,188 39
Canadian Car and Foundry Co. Limited.....	877,938 54
Canadian Pratt & Whitney Aircraft Co. Limited.....	80,072 05*
Canadian Wooden Aircraft Limited.....	126,879 27
MacDonald Brothers Aircraft Limited.....	1,162,476 77
The Ontario Hughes-Owens Co. Limited.....	329,826 43*
Geo. W. Reed and Co. Limited.....	75,645 70
Teleflex Limited.....	154,099 22
Universal Moulded Products Ltd.....	82,451 58
Valois and Valois Limitee.....	44,899 57
Western Steel Products Corporation Limited.....	246,120 43
White Canadian Aircraft Limited.....	110,713 20
Miscellaneous (balances under \$10,000).....	44,743 85
	<u>\$3,609,055 00</u>

Total, per Balance Sheet.....

* Advance Payments.

SCHEDULE "B"

FEDERAL AIRCRAFT LIMITED—Continued

Summary of Stores Transactions for the year ended March 31, 1944

Inventories of aircraft parts and materials as at April 1, 1943.....	1,611,542 44
Add—Parts and materials received during Year.....	24,104,106 03
	<hr/> 25,715,648 47
Deduct—	
Supplied as "free issue" to contractors, and charged to Work in Process.....	11,681,970 99
Delivered to R.C.A.F. Establishments, and billed to the Department of National Defence for Air.....	7,127,424 18
Sales to contractors, at cost.....	1,253,189 53
Cost valuation of surplus parts and materials sold.....	426,275 32
Inventory Adjustments (net).....	10,894 98
	<hr/> 20,477,965 04
Inventories of aircraft parts and materials as at March 31, 1944, per Balance Sheet.....	<u>\$ 5,237,683 43</u>

SCHEDULE "C"

FEDERAL AIRCRAFT LIMITED—Continued

Administrative Expenses for the year ended March 31, 1944

Salaries.....	640,332 15
Blue Printing.....	87,408 52
Travelling and Living Expenses.....	83,713 34
Telephone and Telegraph.....	50,560 80
Rent, light, water and alterations to leasehold premises.....	37,898 45
Stationery and Office Supplies.....	26,493 24
Experimental Expenses.....	12,901 28
Postage and Excise.....	9,575 26
Unemployment Insurance.....	4,730 35
Inspectors' Tools, Gauges, etc.....	3,963 66
Audit Fees.....	3,875 00
Miscellaneous.....	10,011 23
	<hr/> 971,463 28
Deduct—Portion allocated to Delorimier Plant Manufacturing Expense (Exhibit "B").....	10,600 00
Total, per Airframe and Spare Wing Production Account.....	<u>\$ 960,863 28</u>

SCHEDULE "D"

FEDERAL AIRCRAFT LIMITED—Continued

Warehouse Expenses for the year ended March 31, 1944

Freight and Cartage.....	196,444 91
Salaries and Wages.....	154,689 25
Protective Treatments.....	31,028 43
Rent.....	25,271 04
Alterations to Leasehold Premises.....	24,016 35
Watchmen.....	15,511 63
Shipping Containers.....	11,747 01
Stationery and Office Supplies.....	4,825 95
Heat, Light, Power and Water.....	1,800 86
Telephone and Telegraph.....	1,211 78
Travelling and Living Expenses.....	885 56
Inventory Adjustments (net).....	10,894 98
Miscellaneous Warehouse Expenses.....	4,987 79
Storage and Handling Charges.....	35,708 99
	<hr/> 497,234 57
Deduct—Handling charges recovered.....	49,844 30
Total, per Airframe and Spare Wing Production Account.....	<u>\$ 447,390 27</u>

FEDERAL AIRCRAFT LIMITED—Continued

Capital Assets held in trust for the Crown as at March 31, 1944

Machinery and Equipment (on loan to contractors).....	30,570 43
Office Furniture and Equipment.....	59,128 79
Warehouse Equipment.....	5,125 00
Total.....	<u>\$ 94,824 22</u>

FEDERAL AIRCRAFT LIMITED—Concluded

Manufacturing Statement (Delorimier Plant) for the year ended March 31, 1944

Work in Process as at April 1, 1943.....	259,450 73
Add—	
Materials Used.....	1,057,742 14
Direct Labour.....	480,878 22
Factory Overhead Expenses—	
Indirect Salaries and Wages.....	451,700 15
Repairs and Maintenance.....	30,998 56
Workmen's Compensation Insurance and First Aid....	24,703 52
Consumable Stores.....	14,858 38
Rent.....	13,243 73
Janitor Services.....	10,654 85
Crating and Handling.....	10,553 45
Light, Power and Water.....	7,822 24
Stationery and Office Supplies.....	6,454 55
Unemployment Insurance.....	6,305 21
Protective Treatment.....	4,302 64
Small Tools.....	3,643 10
Truck Rental and Operation.....	3,347 44
Telephone and Telegraph.....	2,043 67
Outside Processing.....	1,557 10
Local Transportation.....	1,419 05
Miscellaneous.....	4,549 10
Scrap Sales.....	<u>503,31</u>
	597,653 43
Administrative Overhead Charge (Schedule "C").....	<u>10,600 00</u>
	2,146,873 79
Minor plant equipment items (previously capitalized) written off.....	11,460 67
Proceeds from sales of small tools (previously charged to production) sold on termination of manufacturing activities.....	<u>34,494 59</u>
	<u>2,123,839 87</u>
Cost of fuselages and sundry aircraft components delivered during year.....	<u>\$ 2,383,290 60</u>

NOTE: The Company ceased its manufacturing activities as of February 29, 1944, and responsibility for the Crown-owned machinery and equipment in use at the Delorimier Plant (leasehold premises) up to that time, was then transferred to other Munitions Projects, at the direction of the Department of Munitions and Supply.

MACHINERY SERVICE LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	289 43	Bank Overdraft (net).....	1,305 46
Accounts Receivable.....	54,394 33	Accounts Payable.....	2,872 77
Inventory of materials, at cost, as determined and certified by the Management.....	14,816 39	Accrued Wages.....	728 76
Prepaid Expenses—		Receiver General of Canada—	
Inventory of Hostel Supplies, etc.....	1,300 98	Employees' Income Tax.....	812 58
Unexpired Insurance.....	260 55	Workmen's Compensation.....	710 56
		Sales Tax.....	290 32
	<u>1,561 53</u>		<u>1,813 46</u>
Deficit—		Dominion of Canada—Advances.....	118,557 78
Balance as at April 1, 1943.....	71,061 68	Share Capital—	
Add: Net loss for the year ended March 31, 1944, per Operating Statement.....	1,151 25	Authorized: 1,000 shares of no par value	
	<u>53,095 30</u>	Issued: 30 shares, fully paid.....	30 00
	<u>54,246 55</u>		
	<u>\$ 125,308 23</u>		<u>\$ 125,308 23</u>

NOTE: As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$643,930.78 (Exhibit 'A').

Approved on behalf of the Board.

THOMAS ARNOLD,
Director.

A. E. RUTHERFORD,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Machinery Service Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

MACHINERY SERVICE LIMITED—Continued

Operating Statement for the Year ended March 31, 1944

Service Charges.....			239,309 50
<i>Deduct—</i>			
Inventory of Work in Progress as at April 1, 1943.....	61,658 67		
Materials Used (after deducting those, totalling \$8,605.85, used in the construction of additions to buildings, plant, etc.).....	13,201 71		
Direct Labour (after deducting that, totalling \$21,773, expended in the construction of additions to buildings, plant, etc.).....	87,495 34		
Factory Overhead Expenses—			
Indirect Wages.....	59,623 58		
Heat, Light and Power.....	15,253 24		
General Materials, etc.....	10,476 93		
Workmen's Compensation.....	3,590 81		
Perishable Tools.....	2,361 83		
Rental of Land.....	1,035 00		
Unemployment Insurance.....	1,069 36		
Miscellaneous.....	1,743 43		
	95,153 68		
Less: Portion applicable to construction of additions to buildings, plant, etc.....	16,303 48		
		78,850 20	
Administrative Overhead Expenses—			
Salaries.....	19,197 77		
Audit Fees.....	2,125 00		
Telephone and Telegraph.....	1,086 49		
Travelling.....	934 49		
Automobile Expenses.....	477 92		
Miscellaneous.....	809 97		
	24,631 64		
Less: Portion applicable to construction of additions to buildings, plant, etc.....	5,443 25		
		19,188 39	
Sub-Contracts' Expense.....		5,255 00	
			265,649 31
Net Operating Loss.....			26,339 81
<i>Add—</i>			
Amortization of gauges and tools—			
Balance unamortized at March 31, 1943.....	22,290 62		
Add—Purchases during year.....	6,677 00		
	28,967 62		
Deduct—Amount capitalized as at March 31, 1944.....	7,225 13		
		21,742 49	
Non-recoverable power line expenditure, written off.....		3,804 99	
Loss from hostel operations, without providing for depreciation.....		1,552 75	
Cash Discounts on Purchases.....		344 74	
			26,755 49
Net Loss for Year.....			\$ 53,095 30

EXHIBIT "A"

MACHINERY SERVICE LIMITED—Concluded

Capital Assets held in Trust for the Crown as at March 31, 1944

Land.....		24,804 58
Plant Buildings.....		120,507 27
Machinery and Equipment.....		365,831 68
Employees' Hostel—		
Buildings.....	89,875 81	
Furniture and Equipment.....	12,789 07	
Kitchen Equipment and Utensils.....	1,079 80	
Furnishings.....	579 71	
		104,324 39
Boiler House (with equipment).....		13,203 13
Roads, Sidewalks and Fences.....		6,275 10
Office Furniture and Equipment.....		5,325 37
Automobile.....		1,800 00
Tractor (with equipment).....		1,859 26
Total.....		\$ 643,930 78

MELBOURNE MERCHANDISING LIMITED

Balance Sheet as at March 31 1944

ASSETS		LIABILITIES	
Cash on Hand.....	100 00	Accounts Payable.....	373,201 48
Balance at Bank (including \$489,947 14 U.S.)	555,639 56	(Customers' Advances—Payments and Credit Balances)	71,551 21
Accounts Receivable.....		Receiver General of Canada—Sales Tax.....	37,763 40
Department of National Defence (Army).....	354,128 69	Dominion of Canada—Advances.....	20,896,029 14
Department of Munitions and Supply.....	259,568 68	Reserve for losses on forward commitments for the purchase of leopards.....	39,000 00
Sundry.....	759,979 45	Reserve for losses on special sales of commodities which may be found surplus to Canadian mili- tary requirements— Balance as at April 1, 1943.....	700,000 00
Subsidy receivable from Commodity Prices Stabilization Corporation Limited, re losses on sale of yarn and cloth through civilian trade channels.....	67,175 25	Add Amount transferred from Surplus.....	1,750,000 00
Advances in respect of outstanding orders for cloth.....	123,352 41	Deduct—Losses on special sales of Wool and Slip (Schedule "A").....	2,450,000 00
United States customs duty drawback on wool exported for processing into tops and yarn, and for manufacture of socks—estimated.....	793,251 41	Share Capital.....	239,928 10
Inventories, at cost, as certified by the Manage- ment, including \$2,407,778 46 for wool stored in bond in the United States— Wool.....		Authorized: 1,000 shares of no par value Issued: 22 shares, fully paid.....	22 00
Wool.....	15,425,411 47	Surplus.....	
Wool Tops.....	3,369,439 56	Balance as at April 1, 1943.....	1,203,578 24
Yarn.....	942,431 07	Add—Net Profit for the year ended March 31, 1944, per Income and Expenditure Statement	946,609 08
Slip.....	771,714 91		
Cloth (including \$4,631 63 in transit).....	19,113 65	Deduct—Amount transferred to reserve for losses on special sales of commodities.....	2,150,187 32
Silk.....	163,404 36		
Silk Parachute Canopy Fabric.....	55,222 26		
Nylon.....	45,069 51		
Kapok.....	13,932 69		
Celanese Tops.....	119,072 77		
Rope.....	153,688 42		
Wool Tops, Yarn and Socks in process, in hands of processors and manufacturers, at cost.....	21,078,500 67		400,187 32
Prepaid Expenses.....	668,705 77		
Inventory of Combining Supplies.....	710 20		
Unexpired Commodity Insurance.....	111 75		
	821 95		
	<u>\$24,027,826 48</u>		<u>\$24,027,826 48</u>

Note:

As at March 31, 1944, there were outstanding letters of credit totalling \$204,165.41 (£9,054-3-1 and \$147,471.48 U.S., converted at current rates of exchange).

Approved on behalf of the Board.

W. P. WALKER,
Director

RALPH SKELTON,
Director.

I have examined the accounts of Melbourne Merchandising Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

MELBOURNE MERCHANDISING LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1944

	Sales (less outward freight)	Cost of Sales	Gross Profit or Loss
Wool.....	5,414,621 30	4,556,141 79	858,479 51
Wool Tops.....	2,967,731 11	2,729,947 02	237,784 09
Yarn.....	3,930,382 13	3,951,309 61	20,927 48
Slips.....	1,047,954 61	933,438 40	114,516 21
Cloth.....	1,011,429 84	1,071,704 09	60,274 25
Socks.....	368,968 60	368,968 60	
Silk.....	10,716 71	9,467 13	1,249 58
Silk Parachute Canopy Fabric.....	935 00	935 00	
Nylon.....	80,089 11	55,245 21	24,843 90
Kapok.....	17,136 57	15,892 46	1,244 11
Celanese Tops.....	1,061 38	1,491 82	430 44
Rope.....	184,453 44	163,795 48	20,657 96
	<u>\$15,035,479 80</u>	<u>\$13,858,336 61</u>	
Gross Profit.....			1,177,143 19
Add—Subsidy from Commodity Prices Stabilization Corporation Limited, re losses on sale of yarn and cloth through civilian trade channels.....			67,475 23
			<u>1,244,618 42</u>
Deduct—			
Warehousing Expenses—			
Storage and Handling (including charges applicable to leasehold premises).....		210,892 54	
Leasehold Premises (Rent, \$31,914.22; Supervision and Watch- men, \$5,873.60; Repairs and Maintenance, \$3,664.20; Light and Power, \$1,029.89; Miscellaneous, \$1,401.80).....		43,883 71	
Customs Brokerage Fees and Forwarding.....		5,092 99	
Demurrage.....		4,987 85	
Miscellaneous.....		553 39	
		<u>265,410 48</u>	
Warehouse Equipment.....		3,670 67	
		<u>269,081 15</u>	
Administrative Expenses—			
Salaries.....		28,005 38	
Office Supplies and Expenses.....		2,735 72	
Audit Fees.....		2,150 00	
Bank Charges.....		2,076 67	
Rent.....		2,016 00	
Telephone, Telegraph and Cables.....		1,980 48	
Legal Expenses.....		617 10	
Travelling.....		460 53	
Rope Agency Expenses.....		5,278 92	
		<u>45,320 80</u>	
Office Furniture and Equipment.....		1,161 50	
		<u>46,482 30</u>	
			<u>315,563 45</u>
Operating Profit.....			929,054 97
Add or Deduct—			
Military discount from Wool Control, England, in respect of prior periods.....			11,839 63
Profit recovered by insurance in respect of commodities lost in transit.....			8,714 48
Loss in exchange on sale of surplus United States funds.....			3,000 00
			<u>17,554 11</u>
Net Profit for Year.....			<u>\$ 946,609 08</u>

MELBOURNE MERCHANDISING LIMITED—*Concluded*

Losses on Special Sales of Wool and Slips during the year ended March 31, 1944, from stocks found to be surplus to Canadian military requirements

	<u>Sales Proceeds</u>	<u>Cost</u>	<u>Loss</u>
Sales of Wool to Canadian Wool Board, Ltd., for stock pile purposes.....	1,830,140 36	1,941,607 20	111,466 84
Sales of Wool and Slips to Canadian Wool Board Ltd., for resale, at cost, to Canadian manufacturers and dealers.....	104,462 23	115,376 84	10,914 61
Sales of South American paper felt type Wool, previously stored in bond in the United States, to American and Canadian dealers and manufacturers.....	457,690 61	551,250 37	93,559 76
Sales of South American Wool and Slips, previously stored in bond in the United States, to American dealers and manufacturers.....	258,342 92	282,329 81	23,986 89
	<u>\$ 2,650,636 12</u>	<u>\$ 2,890,564 22</u>	
Total] Losses, charged to reserve for losses on special sales of commodities.....			<u>\$ 239,928 10</u>

NATIONAL RAILWAYS MUNITIONS LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Accounts Receivable.....	283,714 94	Bank Overdraft.....	436,723 68
Inventories, at cost, as certified by the Management—		Accounts Payable.....	415,970 10
Materials and Supplies.....	1,016,171 81	Salaries and Wages Payable.....	63,343 45
Work in Process (being the accumulated cost of uncompleted contracts, less estimated value of goods delivered thereunder).....	575,532 31	Receiver General of Canada—	
		Employees' Income Tax.....	16,890 11
Deferred Charges—		Employees' War Savings.....	388 50
Office improvements unamortized.....	8,502 65	Workmen's Compensation Insurance.....	13,144 35
Power line installation expenses recoverable....	2,624 77	Sales Tax.....	284 65
			<hr/>
		Dominion of Canada—Advances.....	30,707 61
		Reserve for Adjustment of Interim Billings—Excess of interim billings for deliveries under completed contract, over cost thereof, per Manufacturing Statement.....	937,408 34
		Share Capital—	
		Authorized: 1,000 shares of no par value.....	2,378 30
		Issued: 15 shares, fully paid.....	15 00
			<hr/>
			<u>\$ 1,886,546 48</u>

Note:

As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$5,176,666.72 (Exhibit 'A').

Approved on behalf of the Board.

J. ROBERTS, *Director*.

R. C. VAUGHAN, *Director*.

I have examined the accounts of National Railways Munitions Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

NATIONAL RAILWAYS MUNITIONS LIMITED—Continued
Manufacturing Statement for the year ended March 31, 1944

Inventory of Work in Process as at April 1, 1943 (including the value of goods delivered and services rendered under uncompleted contracts).....	2,951,496 32	
Cost of contract completed prior to April 1, 1943 (not billed as at March 31, 1943).....	1,432,894 67	4,384,390 99
<i>Add—</i>		
Materials Used.....	2,564,127 68	
Direct Labour.....	1,607,575 16	
Factory Overhead Expenses (Schedule "A").....	1,528,212 09	
Jigs, Dies, Gauges, etc.....	1,162,659 03	
Administrative Expenses—		
Salaries.....	137,685 24	
Office Accommodation (Nominal rental paid to Canadian National Railways for leased building, \$1; maintenance of building, \$16,782.38; amortization of improvements, \$16,758)	33,541 38	
Stationery and Office Supplies.....	7,728 37	
Telephone and Telegraph.....	5,370 60	
Travelling.....	1,069 01	
Miscellaneous.....	1,840 70	
	187,235 30	
<i>Less—</i> Portion recorded as applicable to installation of machinery and equipment, and to cost of jigs, dies, gauges, etc., manufactured by the Company.....	5,439 96	181,795 34
Freight and Express (including transportation to and from proof range).....	64,195 02	
Management Fees, Canadian National Railways.....	272,323 89	
		7,380,888 21
		11,765,279 20
<i>Deduct—</i>		
Value of goods delivered to March 31, 1944, on the basis of interim billing prices (including billing for contract completed as at March 31, 1943).....	10,908,043 26	
Billings for work completed under special orders, at cost.....	284,081 93	
		11,192,125 19
		573,154 01
<i>Deduct—</i> Work in Process as at March 31, 1944 (being the accumulated cost of uncompleted contracts, less estimated value of goods delivered thereunder).....		575,532 31
Excess of interim billings for deliveries under completed contract, over cost thereof, carried to Reserve for Adjustment of Interim Billings.....	\$	2,378 30

SCHEDULE "A"

NATIONAL RAILWAYS MUNITIONS LIMITED—Continued
Factory Overhead Expenses for the year ended March 31, 1944

Salaries and wages of Supervisors, Inspectors, Instructors, Shop Clerks, Timekeepers, etc.....	405,102 45
General Indirect Labour.....	282,249 71
Maintenance and Repairs.....	223,338 40
Shop Supplies and Expenses.....	126,197 77
Heat, Light, Power, Water, etc.....	106,893 60
Experimental Expenses.....	96,197 62
Cleaners, Sweepers, etc.—Wages.....	90,538 25
Stores Handling—Wages and Expenses.....	56,773 66
Workmen's Compensation Insurance.....	54,909 23
Cafeteria Deficit.....	25,988 50
Police Protection.....	21,806 99
Contributions to Canadian National Railways Employees' Pension Fund.....	14,117 75
Unemployment Insurance.....	13,698 07
Travelling Expenses and Living Allowances.....	7,472 01
First Aid.....	6,067 15
Miscellaneous.....	18,856 40
	1,550,207 56
<i>Deduct—</i> Portion recorded as applicable to installation of machinery and equipment, and to cost of jigs, dies, gauges, etc., manufactured by the Company.....	21,995 47
Total, per Manufacturing Statement.....	\$ 1,528,212 09

NATIONAL RAILWAYS MUNITIONS LIMITED—*Concluded*

Capital Assets held in trust for the Crown as at March 31, 1944

Building.....	1,549,092 43
Machinery.....	3,388,176 42
Plant Equipment.....	179,284 66
Office Furniture and Equipment.....	20,767 31
Cafeteria and Kitchen Equipment.....	9,350 00
	<hr/>
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited.....	5,146,670 82
	29,935 90
	<hr/>
Total.....	\$ 5,176,606 72
	<hr/> <hr/>

NORTH WEST PURCHASING LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Balance at Bank.....	4,811 11	Advances.....	100,000 00
Accounts Receivable.....	26 00	<i>Debit:</i> Administrative Expenses for the period from February 19, 1943, the date of incor- poration, to March 31, 1944 (Schedule "A")....	95,192 89
			4,807 11
		Share Capital—	
		Authorized: 1000 shares of no par value.	30 00
		Issued: 30 shares, fully paid	\$ 4,837 11
	\$ 4,837 11		

Approved on behalf of the Board.

R. H. SETTLE,
*Director.*J. G. NICKERSON,
*Director.*WATSON SELLAR,
Auditor General.

I have examined the accounts of North West Purchasing Limited for the period from February 19, 1943, the date of incorporation, to March 31, 1944, and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

NORTH WEST PURCHASING LIMITED—*Concluded*Administrative Expenses for the period from February 19, 1943, the date of incorporation,
to March 31, 1944

Salaries and Wages.....	75,829 88
Travelling and Living Expenses.....	12,773 05
Difference between tax exigible at Canadian rates, in respect of salary income of officer formerly resident in the United States, and the tax which would have been exigible in respect of such income at current United States rates.....	1,358 63
Printing and Stationery.....	1,449 44
Postage and Excise.....	1,099 59
Office Supplies.....	860 66
Telephone and Telegraph.....	403 50
Unemployment Insurance Expense.....	307 91
Incorporation and Organization Expenses.....	564 18
Miscellaneous Expenses.....	546 05
Total, applied against Dominion of Canada Advances.....	\$ 95,192 89

PARK STEAMSHIP COMPANY LIMITED

Balance Sheet as at March 31, 1944

ASSETS			LIABILITIES	
Cash on Hand.....		900 00	Bank Overdraft	26,436 73
Accounts Receivable, Managers (due in respect of completed voyages)		1,612,516 81	Accounts Payable.....	266,558 08
Claims Receivable and Pending.....		219,006 79	Managers' Credit Balances (including \$2,982,480.12 received on account of freight earnings on uncompleted voyages).....	3,006,482 52
Sundry Accounts Receivable.....		4,281 29	Open Voyage Suspense Account—Estimated net earnings from completed voyages for which accountings have not yet been received from Managers.....	1,892,198 43
Prepaid Expense—Unexpired Insurance.....		220,010 13		
Dominion of Canada—				
Funds transferred in excess of current requirements.....	12,635,000 00		Share Capital—	
Authorized: 1,000 shares of no par value			Issued:	32 00
Issued: 32 shares, fully paid.....	173,393 74			
<u>12,808,393 74</u>				
<i>Debit—</i>				
Surplus as at March 31, 1943	653,288 08			
Net Profit for the year ended				
March 31, 1944, per Income and Expenditure Statement.....	9,673,401 00	3,134,992 74		
		<u>\$ 5,191,707 76</u>		<u>\$ 5,191,707 76</u>

NOTE:
As at March 31, 1944, the Company had in its charge, Crown-owned vessels valued by the Department of Munitions and Supply at \$121,198,315.81. After applying the amount of \$9,673,401 earned by the Company on behalf of the Crown to March 31, 1944, as a recovery in respect of depreciation on the vessels, the net valuation thereof is \$111,524,914.81.

Approved on behalf of the Board.

E. F. RIDDLE,
*Director.*ERNEST W. FOULDS,
Director.

I have examined the accounts of Park Steamship Company Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PARK STEAMSHIP COMPANY LIMITED—*Concluded*

Income and Expenditure Statement for the year ended March 31, 1944

Income—		
Freight Earnings (including earnings from voyage charters).....	17,694,779 99	
Time Charter Earnings.....	2,764,607 91	
Miscellaneous.....	88,197 87	
		20,547,585 77
Deduct—Expenditure—		
Voyage Expenses—		
Stevedore and Cargo Expenses.....	2,906,190 30	
Wages.....	1,892,760 86	
Fuel.....	1,445,866 86	
Agency Fees and Commissions.....	782,397 39	
Supplies and Equipment.....	635,641 03	
Port Expenses.....	552,672 87	
Provisions (without adjustment for inventories).....	551,249 54	
Preliminary Expenses (re opening voyages).....	242,998 89	
Miscellaneous.....	350,141 54	
		9,359,919 28
Insurance—		
Hull Liability.....	682,300 84	
Protection and Indemnity.....	382,411 22	
Miscellaneous.....	3,500 25	
		1,068,212 31
Vessel Repairs—		
Hull.....	423,854 74	
Machinery.....	279,654 45	
Furniture and Fixtures.....	68,913 18	
		772,422 37
Management and Operating Commissions.....	222,300 59	
General Expenses—		
Salaries.....	61,872 53	
Stationery and Printing.....	13,037 49	
Travelling.....	6,697 07	
Office Rentals.....	5,419 97	
Office Supplies and Expenses.....	4,430 55	
Legal Expenses.....	1,800 00	
Miscellaneous.....	963 62	
	94,221 23	
Office Furniture and Equipment.....	10,397 07	
		104,618 30
		11,527,472 85
Net Profit for Year.....		\$ 9,020,112 92

NOTE: The above statement includes the transactions relating only to voyages which have been completed and accounted for by Managers.

PLATEAU COMPANY LIMITED

Balance Sheet as at December 23, 1943

ASSETS		LIABILITIES	
Accounts Receivable.....	7,640 61	Bank Overdraft.....	25,239 45
Inventories, at realizable values, as certified by the Management—		Accounts Payable and Accrued Liabilities.....	788 30
Silk.....	167,473 42	Reserve for losses on forward commitments for the purchase of Kapok.....	39,000 00
Silk Parachute Canopy Fabric.....	56,156 46	Dominion of Canada—Advances.....	213,852 29
Nylon.....	39,085 28	Share Capital—	
Kapok.....	8,543 27	Authorized: 1,000 shares of no par value	
	271,258 43	Issued: 19 shares, fully paid.....	19 00
		Surplus—	
		Balance as at April 1, 1943.....	215,760 80
		Add—Net Profit for the period from April 1 to December 23, 1943, per Income and Expenditure Statement.....	177,887 78
			393,648 58
		Deduct—Dividend declared and paid, as of December 23, 1943, to the Minister of Munitions and Supply in trust for His Majesty the King in right of Canada.....	393,648 58
			⊖
	\$ 278,899 04		\$ 278,899 04

NOTE:

The assets were taken over and the liabilities assumed by Melbourne Merchandising Limited as at December 23, 1943, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

J. D. WOODS, *Director*.
ALAN E. STEWART,
Director.

I have examined the accounts of Plateau Company Limited for the period from April 1 to December 23, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct statement of the state of the Company's affairs as at December 23, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PLATEAU COMPANY LIMITED—*Concluded*

Income and Expenditure Statement for the period from April 1 to December 23, 1943

	Sales	Cost of Sales	Gross Profit	
Silk.....	69,494 80	66,038 60	3,456 20	
Silk Parachute Canopy Fabric.....	269 76	255 89	13 87	
Nylon.....	369,063 72	290,438 28	78,625 44	
Kapok.....	38,459 53	38,237 81	221 72	
Cotton.....	1,379,642 00	1,278,933 84	100,708 16	
Tire Fabric.....	587,607 77	454,447 28	133,160 49	
	<u>\$ 2,444,537 58</u>	<u>\$ 2,128,351 70</u>		
Gross Profit.....				316,185 88
<i>Deduct—</i>				
Storage and Handling Expenses.....			42,718 01	
Administrative Expenses—				
Salaries.....		5,299 95		
Travelling.....		1,835 24		
Audit Fees.....		750 00		
Telephone and Telegraph.....		304 00		
Provision for legal expenses applicable to dissolution.....		300 00		
Office Supplies and Expenses.....		126 06		
Miscellaneous.....		95 70		
			<u>8,710 95</u>	
				51,428 96
Net Operating Profit.....				264,756 92
<i>Deduct—</i>				
Reduction of inventories to realizable values as at December 23, 1943—				
Silk.....		29,554 13		
Nylon.....		6,897 40		
Kapok.....		1,507 64		
Silk Parachute Canopy Fabric.....		9,909 97		
			<u>47,869 14</u>	
Provision for losses on forward commitments for the purchase of kapok as at December 23, 1943.....			39,000 00	
				<u>86,869 14</u>
Net Profit for Period.....				<u>\$ 177,887 78</u>

NOTE: Office furniture and equipment, and warehouse equipment acquired by the Company from its inception to December 23, 1943, and remaining on hand as at the latter date, totalled \$778.80, and was transferred to Melbourne Merchandising Limited.

POLYMER CORPORATION LIMITED

Balance Sheet as at March 31, 1944

ASSETS

Cash on Hand.....	1,314 86
Accounts Receivable.....	1,275,668 56
Claims Receivable.....	83,016 38
Advances and Deposits.....	2,176 20
Inventories, at the lower of cost or realizable values, as determined and certified by the Management.....	
Materials and Manufacturing Supplies (including Coal, \$1,791,731 03).....	2,836,064 67
Work in Process.....	765,871 88
Finished Goods, including Styrene and Ethylbenzene.....	534,301 48
	<u>4,136,238 03</u>

Deferred Charges and Prepaid Expenses—

Pre-production Expenses applicable to: Butyl Rubber, \$638,500; Training of Technical Employees, \$503,421 97.....	1,141,921 97
Inventories of Maintenance Supplies.....	717,658 46
Uncompleted Maintenance Work Orders.....	52,762 50
Unexpired Insurance.....	7,162 12
	<u>1,919,505 05</u>

Deficit—Net loss for the year ended March 31, 1944, per Operating Statement.....

7,417,919 08
420,936 33
\$ 7,838,855 41

LIABILITIES

Bank Overdraft—net (balance at credit of United States Funds Account, \$119,266 68 U.S.).....	481,674 75
Accounts Payable.....	873,362 85
Accrued Salaries and Wages.....	98,881 17
Estimated liability to Imperial Oil Limited in respect of petroleum products received, less estimated value of petroleum fractions not required in the process, and returned.....	797,399 47
Receiver General of Canada—	
Workmen's Compensation Insurance.....	17,367 10
Tax withheld from fees paid to non-residents.....	1,779 38
Unemployment Insurance.....	541 67
Sales Tax.....	540 95
Employees' Income Tax.....	425 26
	<u>20,654 36</u>

Reserve for settlement in respect of materials received, on a partial exchange basis, from Rubber Reserve Company, less materials supplied..... 5,447,959 08
Dominion of Canada—Advances..... 118,891 73
Share Capital—
Authorized: 1,000 shares of no par value
Issued: 32 shares, fully paid..... 32 00

\$ 7,838,855 41

NOTES:

As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$49,996,074 11 (Exhibit "A") in respect of which there were outstanding liabilities of \$1,686,219 78.

The reserve for settlement of the liability to Rubber Reserve Company is based on unit prices equivalent to those in use by that Company for its internal cost accounting purposes at the time the materials were received from, or supplied to it.

Approved on behalf of the Board.

R. C. BERKINSHAW,
Director.

A. C. GUTHRIE,
Director.

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

POLYMER CORPORATION LIMITED—Continued

Operating Statement for the year ended March 31, 1944

Sales (less outward freight)			
Buna S Rubber.....	8,603,485	73	
Styrene.....	1,005,240	43	
Ethylbenzene.....	54,382	90	
			9,663,109 06
<i>Deduct—</i>			
Materials Used.....	7,940,748	53	
Direct Labour.....	501,899	47	
Chemicals Consumed.....	875,994	24	
Power Plant output used in direct processing operations (Schedule "A")—			
Steam.....	584,572	49	
Electricity.....	83,895	98	
Water.....	39,960	17	
			708,428 64
Fuel for Superheating.....	111,879	55	
Plant Overhead Expenses (Schedule "B").....	1,283,052	10	
Administrative Overhead Expenses—			
Salaries.....	266,134	38	
Travelling.....	38,192	17	
Contributions to Employees' Benefit Plans (Operating Agencies).....	34,779	96	
Stationery and Office Supplies.....	23,622	55	
Telephone and Telegraph.....	14,715	73	
Legal Expenses.....	8,469	37	
Miscellaneous.....	2,874	51	
			388,788 67
Management Fees of Operating Agencies.....	224,341	14	
			12,035,132 34
Less—Inventories of Work in Process and Finished Goods as at March 31, 1944..	1,938,673	36	
			10,096,458 98
Operating Loss, after absorbing pre-production expenses, other than those applicable to butyl rubber and the training of technical employees.....			433,349 92
<i>Deduct—</i>			
Rental of dwellings to employees, less sundry expenses.....	7,980	57	
Cash Discounts.....	4,433	02	
			12,413 59
Net Loss for Year.....			\$ 420,936 33

NOTE: Included in the amounts shown for Sales and Materials Used, are credits and charges for materials supplied to and received from Rubber Reserve Company computed on the basis of unit prices in use by that Company for its internal cost accounting purposes at the time the materials were supplied or received.

SCHEDULE "A"

POLYMER CORPORATION LIMITED—Continued

Power Plant Expenses for the year ended March 31, 1944

<i>Fuel—</i>			
Coal.....	511,927	41	
Oil.....	51,454	93	
By-product Gas.....	34,443	80	
			597,826 14
Salaries and Wages.....			144,130 68
Repairs and Maintenance.....			43,685 90
Miscellaneous.....			25,862 51
			811,505 23
<i>Deduct—</i> Cost of output used for indirect operations, administrative and other purposes.....			103,076 59
Output used in direct processing operations, per Operating Statement.....	\$	708,428	64

POLYMER CORPORATION LIMITED—Continued
Plant Overhead Expenses for the year ended March 31, 1944

Indirect Labour.....	562,784 58
Living Allowances.....	11,680 63
Repairs and Maintenance.....	479,297 00
Receiving, Storing and Shipping.....	71,526 40
Steam.....	47,443 59
Workmen's Compensation Insurance.....	34,913 50
Patent Fees and Royalties.....	23,994 63
Unemployment Insurance.....	8,082 23
Miscellaneous.....	43,329 54
Total, per Operating Statement.....	<u>\$ 1,283,052 10</u>

EXHIBIT "A"

POLYMER CORPORATION LIMITED—Concluded
Capital Assets held in trust for the Crown as at March 31, 1944

Land.....	108,357 02
Roads, Sewers, Water Mains, Outside Lighting and Other Utilities.....	2,994,383 62
Buildings.....	6,967,748 47
Machinery and Equipment.....	14,945,589 40
Steam, Product and Other Pipe Lines.....	9,900,675 67
Electric Power Lines and Equipment.....	1,524,854 66
Employees' Dwellings.....	182,579 14
Office Furniture and Equipment.....	109,053 90
Service Automobiles and Trucks.....	57,096 24
Security Service and Other Equipment.....	76,454 61
	<u>36,866,792 73</u>
Add—	
Construction Work in Process and Expenditures Undistributed.....	12,998,606 09
Progress Payments to Sub-Contractors.....	130,675 29
	<u>13,129,281 38</u>
Total.....	<u>\$49,996,074 11</u>

QUEBEC SHIPYARDS LTD.—CHANTIERS MARITIMES DE QUÉBEC LTÉE.

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	4,476 00	Bank Overdraft.....	206,482 75
Accounts and Notes Receivable.....	679,001 06	Accounts Payable.....	592,875 32
<i>Deduct</i> —Reserve for Doubtful Accounts.....	13,412 07	Bank Loan— <i>re</i> purchase of Dominion of Canada Victory Bonds.....	47,854 10
Dominion of Canada Victory Bonds, held in trust for employees.....	150,150 00	Accrued Liabilities—	
<i>Deduct</i> —Employees' deposits applicable thereto.....	108,479 97	Workmen's Compensation Insurance.....	101,890 81
Advances to Anglo-Canadian Pulp and Paper Mills Ltd., Shipbuilding Division.....	12,667,556 72	Wages.....	94,033 01
<i>Deduct</i> —Cost of fitting out ships.....	9,345,971 53	Miscellaneous.....	40,000 10
Progress Payments to Sub-contractors.....	3,321,585 19	Receiver General of Canada—	
Inventories, at cost, as determined and certified by the Management—	357,029 60	Excess Profits Tax (provision made by Geo. T. Davie & Sons Co., Ltd., and taken over).....	30,000 00
Materials and Supplies.....		Sales Tax.....	22,417 95
Work in Process, per Statement of Shipbuilding Operations.....	2,670,433 59	Employees' Income Tax.....	133,050 12
Prepaid Expenses.....	15,249,949 69	Employees' War Savings Certificates.....	636 83
	12,445 27	Geo. T. Davie & Sons Co., Ltd., Suspense Account.....	136,104 90
		Morton Engineering & Dry Dock Co., Ltd., Suspense Account.....	211,615 25
		Wartime Shipbuilding Limited—	24,532 96
		Advances.....	31,815,026 35
		<i>Deduct</i> —Recorded cost of ships delivered.....	13,721,259 01
		Share Capital—	18,093,767 34
		Authorized: 1,000 shares of no par value.....	
		Issued: 30 shares, fully paid.....	30 00
		Surplus: Profit on Commercial Work for the period from June 16, 1943, the date of incorporation, to March 31, 1944—	
		Sales.....	352,635 67
		<i>Deduct</i> —Cost of Sales.....	299,077 47
			53,558 20
			<u>\$19,652,744 77</u>

NOTES:

The production assets and liabilities of Morton Engineering & Dry Dock Co. Ltd., and Geo. T. Davie & Sons Co. Ltd., were taken over by the Company on July 26, 1943. They were included in the accounts at their book values as at June 30, 1943, as adjusted subsequently, but are subject to final adjustment when agreements are entered into between the Crown and the two companies mentioned, respecting the bases of the appropriation settlements.

As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$2,827,429.61 (Exhibit 'A').

Approved on behalf of the Board.

WILFRID GAGNON,
Director.
ROBERT W. MORTON,
Director.

I have examined the accounts of Quebec Shipyards Ltd., Chantiers Maritimes de Québec Ltée, for the period from June 16, 1943, the date of incorporation, to March 31, 1944, and have obtained all the information and explanations I have required.

The book values of the production assets and liabilities of Morton Engineering & Dry Dock Co. Ltd., and Geo. T. Davie & Sons Co. Ltd., taken over by the Company on July 26, 1943, were unaudited in certain respects in the Company's records.

In my opinion, subject to the foregoing observation, and to the limitation explained in the first of the Balance Sheet foot-notes, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

QUEBEC SHIPYARDS LTD. CHANTIERS MARITIMES DE QUÉBEC LTÉE.—*Continued*

Statement of Shipbuilding Operations for the period from June 16, 1943, the date of incorporation, to March 31, 1944

Inventories of work in process acquired, as at June 30, 1943, from Morton Engineering & Dry Dock Co. Ltd. (including \$195,136.69 for the estimated working capital deficiency of that Company) and Geo. T. Davie & Sons Co. Ltd., in accordance with the agreement dated July 26, 1943, between His Majesty the King in right of Canada and the Company, subject to adjustment when agreements are entered into by the Crown and the two companies mentioned, respecting the bases of the expropriation settlements.....		6,736,922 26
<i>Add—</i>		
Materials Used	4,050,843 88	
Direct Labour.....	4,479,293 44	
Shipyards Overhead Expenses (Schedule "A").....	1,835,680 79	
<i>Administrative Expenses—</i>		
Executive Salaries (including \$11,250 provided for salary of general manager, outstanding as at March 31, 1944).....	40,967 90	
Office Salaries.....	258,508 65	
Office Supplies and Expenses.....	16,692 43	
Office Maintenance.....	15,869 04	
Travelling and Living Expenses.....	12,819 01	
Telephone and Telegraph.....	7,982 11	
Workmen's Compensation Insurance.....	7,785 28	
Postage and Excise.....	3,926 66	
Automobile Expenses.....	3,164 61	
Unemployment Insurance.....	2,351 71	
Sundry Insurance.....	2,406 99	
Office Rental.....	1,796 10	
Incorporation and Organization Expenses.....	437 13	
Miscellaneous.....	1,283 99	
	375,991 61	
<i>Less—</i> Portion charged to Anglo-Canadian Pulp and Paper Mills Ltd., Shipbuilding Division.....	19,241 57	
		356,750 04
Costs incurred by Anglo-Canadian Pulp and Paper Mills Ltd., Shipbuilding Division, in fitting out ships.....		9,345,971 53
Fees paid in connection with special stocktaking, and valuation of stores and work in process taken over from Morton Engineering & Dry Dock Co. Ltd., Ltd., and Geo. T. Davie & Sons Co. Ltd., as at June 30, 1943.....	43,894 03	
Cash Discount, etc.....	2,009 49	
		20,110,424 22
		26,847,346 48
<i>Deduct—</i>		
Recorded cost of ships delivered.....	13,721,259 01	
Cost of work completed for Anglo-Canadian Pulp and Paper Mills Ltd., Shipbuilding Division, etc.....	247,493 90	
Cost of commercial work completed.....	299,077 47	
		14,267,830 38
Inventory of work in process as at March 31, 1944, per Balance Sheet.....		\$12,579,516 10

SCHEDULE "A"

QUEBEC SHIPYARDS LTD.—CHANTIERS MARITIMES DE QUÉBEC LTÉE.—Continued

Shipyard Overhead Expenses for the period from June 16, 1943, the date of incorporation, to March 31, 1944

Production Department Expenses—		
Machine Shop.....	50,739 76	
Plate Shop.....	105,865 98	
Pipefitters and Tinsmiths.....	22,138 44	
Electricians.....	28,664 54	
Painters.....	4,786 49	
Joiner Shop.....	17,154 91	
Riggers.....	9,357 78	
Carpenters and Shipwrights.....	16,658 04	
Hull Department.....	99,565 70	
Tool Room.....	18,046 66	
		372,978 30
Indirect Expenses—		
Stores Handling.....	215,686 33	
Designing and Planning.....	42,658 79	
Laying Off.....	39,166 00	
Patternmaking.....	11,141 36	
Supervision.....	6,748 93	
Steel Inspection.....	3,201 33	
		318,602 74
Maintenance and Repairs—		
Yards.....	57,990 38	
Buildings.....	24,550 51	
Docks.....	13,483 40	
		96,024 29
General Expenses—		
Workmen's Compensation Insurance.....	207,191 52	
Heat, Light, Power and Water.....	198,553 27	
Provision for Yard Rentals.....	174,937 79	
Security.....	171,988 49	
General Stores.....	111,186 21	
Vacation Pay.....	78,416 89	
Freight, Cartage and Express.....	40,812 61	
Unemployment Insurance.....	32,468 76	
First Aid.....	16,258 58	
Dredging.....	10,959 20	
Snow Removal and Ice Breaking.....	7,301 86	
Improvers' Wage Rate Adjustments.....	5,465 82	
Shipbuilders' and Repairers' Risk Insurance.....	4,060 99	
Miscellaneous.....	4,361 11	
Scrap Sales.....	15,887 64	
		1,048,075 46
Total.....		\$ 1,835,680 79

NOTE:—The amount of \$174,937.79 shown as a provision for yard rentals, comprises amounts recorded to the credit of Morton Engineering & Dry Dock Co. Ltd. and Geo T. Davie & Sons Co. Ltd., pending completion of agreements between the Crown and the two companies mentioned, respecting the bases of the expropriation settlements.

EXHIBIT "A"

QUEBEC SHIPYARDS LTD.—CHANTIERS MARITIMES DE QUÉBEC LTÉE.—Concluded

Capital Assets held in trust for the Crown as at March 31, 1944

Buildings.....	344,919 12
Fitting out Berths (with Equipment).....	929,311 33
Shipyards Equipment.....	706,280 41
Tractors and Cranes.....	461,753 63
Power Lines and Equipment.....	110,593 14
Gantry Crane Runways.....	49,725 46
Shipyards.....	47,479 56
Railway Sidings.....	13,062 50
Water Mains and Sewers.....	24,069 85
Office Furniture and Equipment.....	32,517 28
Miscellaneous.....	107,717 33
Total.....	\$ 2,827,429 61

RESEARCH ENTERPRISES LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand	5,294 12	Bank Overdrafts—Net (balance at credit of United States Funds Account, \$123,169 87 U.S.)	1,230,191 31
Accounts Receivable—		Accounts Payable	2,909,200 64
Department of Munitions and Supply	9,816,100 54	Wages Payable	175,811 57
Department of National Defence (Army)	1,453,893 12	Receiver General of Canada—	
Department of National Defence—Naval Services	960,206 96	Sales Tax	761,278 41
Department of National Defence for Air	4,034,760 31	Employees' Income Tax	45,260 02
Sundry (including \$882,576 38 for cancellation charges recoverable)	2,801,198 33	Employees' War Savings (Certificates)	18,874 86
		Workmen's Compensation Insurance	29,329 01
		Unemployment Insurance	2,904 63
Advances to Suppliers and Progress Payments to Sub-contractors (Schedule "A")	19,066,159 26		837,646 93
Sundry Advances and Deposits	689,550 85	Dominion of Canada—Advances	46,450,576 88
Inventories, at cost, as certified by the Management	7,612 90	Reserve for rehabilitating premises expropriated with limited interest	100,000 00
Materials (including components manufactured by the Company), Maintenance Supplies and General Stores		Reserve for cost of research and experimental services rendered by National Research Council	1,500,000 00
Work in Process	20,827,191 30	Balance as at April 1, 1943	6,261,895 11
	20,152,830 22	Deduct—Refund to the Department of Munitions and Supply in respect of goods delivered during previous year	3,500,000 00
Prepaid Expenses—			
Uncompleted maintenance work orders	40,980,021 52		
Unabsorbed royalty	79,310 48	Add—	
	4,999 98	Contracts cost revisions and inventory adjustments related to previous year	2,761,895 11
		Credits received from suppliers, not allocated to specific orders	564,363 52
		Excess of value of deliveries invoiced, over cost of goods delivered for the year ended March 31, 1944, per Operating Statement	2,180,201 79
			2,103,039 36
		Share Capital—	
		Authorized: 1,000 shares of no par value	4,847,604 67
		Issued: 22 shares, fully paid	7,609,499 78
			22 00
			\$60,832,949 11

Note: As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$3,550,239 64 (Exhibit "A").

Approved on behalf of the Board.

W. E. PHILLIPS,
Director.

JOHN MITCHELL,
Director.

I have examined the accounts of Research Enterprises Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

RESEARCH ENTERPRISES LIMITED—*Continued*

Operating Statement for the year ended March 31, 1944

Goods delivered, on the basis of interim billing prices (after giving effect to an adjustment of \$5,000,000 in favour of the Department of Munitions and Supply as at March 31, 1944, in respect of charges during Year)..... 58,264,082 94

<i>Deduct—</i>	
Inventory of Work in Process as at April 1, 1943.....	20,940,049 65
Materials Used (including amortization of special tools, jigs, gauges, fixtures and test equipment, and certain indirect expenses applicable to specific orders).....	34,781,420 08
Direct Labour.....	4,614,843 26
Factory Overhead Expenses (Schedule "B").....	13,264,378 74
<i>Administrative Expenses—</i>	
Administrative and General Salaries.....	652,937 93
Cost of Living Bonus.....	66,856 14
Office Improvements and Re-arrangement.....	156,244 76
Heat, Light, Power and Water.....	58,191 21
Telephone and Telegraph.....	21,397 02
Printing, Stationery and Office Supplies.....	16,546 32
Postage and Excise.....	15,617 44
Workmen's Compensation Insurance.....	14,525 10
Contributions to Research Enterprises Employees' Mutual Benefit Society.....	13,919 12
Travelling.....	12,745 91
Audit Fees.....	6,350 00
Unemployment Insurance.....	4,691 19
Miscellaneous.....	35,048 21
	<u>1,075,070 35</u>
	74,675,762 08
Less—Inventory of Work in Process as at March 31, 1944.....	<u>20,152,830 22</u>
	54,522,931 86
	<u>3,741,151 08</u>

<i>Deduct—</i>	
Provision for cost of research and experimental services rendered by National Research Council.....	1,500,000 00
Compensation, on capital account, to lessor of premises expropriated with limited interest.....	125,000 00
Provision for rehabilitating premises expropriated with limited interest.....	100,000 00
Cash Discounts.....	88,888 28
	<u>1,638,111 72</u>
Excess of value of deliveries invoiced, over cost of goods delivered, for Year.....	<u>\$ 2,103,039 36</u>

NOTES: The amount shown for materials used includes components manufactured by the Company, which had been carried in material inventories and issued therefrom for use in subsequent manufacturing operations or for assembly, such components being issued from stores at valuations which included the overhead charges applicable thereto.

The unabsorbed overhead, amounting to \$3,488,802.77 for the year, was applied entirely against the cost of goods delivered, no adjustment having been made for the portion thereof which may have been applicable to the inventory of work in process as at March 31, 1944.

SCHEDULE "A"

RESEARCH ENTERPRISES LIMITED—*Continued*

Advances to Suppliers and Progress Payments to Sub-contractors as at March 31, 1944

Delamere and Williams Limited.....	5,847 83
Electrical Engineering and Manufacturing Corp.....	59,736 20
Four Wheel Drive Auto Co.....	254,475 67
B.F. Goodrich Rubber Co. of Canada Limited.....	72,967 90
Marsland Radio Engineering Company.....	1,399 80
Rogers-Majestic Limited.....	292,427 88
A.C. Wickman (Canada) Limited.....	2,695 57
Total, per Balance Sheet.....	<u>\$ 689,550 85</u>

RESEARCH ENTERPRISES LIMITED—Continued

Factory Overhead Expenses for the year ended March 31, 1944

Salaries and Wages—Supervisors and Foremen.....	726,393 51
—Sub-Foremen and Group Leaders.....	788,590 26
—General Indirect.....	1,408,479 37
Cost of Living Bonus.....	1,162,958 54
Vacation Pay.....	124,897 34
Incentive Bonus.....	37,362 78
Inspection and Testing—Wages and Expenses.....	1,521,237 24
Receiving, Shipping and Stores—Wages, Supplies and Expenses.....	\$10,680 54
Operating Supplies.....	794,672 10
Maintenance of Plant and Equipment.....	778,094 36
Engineering and Drafting—Wages and Supplies.....	767,806 96
Scrapped Materials, Parts and Assemblies (including charges for overhead).....	577,610 39
Material Handlers and Truckers—Wages and Expenses.....	412,166 41
Contract cancellation charges non-recoverable.....	344,848 10
Sundry Machinery and Equipment.....	309,678 54
Workmen's Compensation Insurance.....	302,182 18
Cleaners and Sweepers—Wages and Supplies.....	271,207 88
Consumable Tools.....	269,609 45
Heat, Light, Power and Water.....	189,793 52
Sundry Tools, Jigs and Fixtures.....	174,818 60
Research and Experimental—Wages and Supplies.....	159,231 03
Printing, Stationery and Office Supplies.....	138,389 94
Maintaining Machine Set-Up—Wages.....	127,842 91
Watchmen, Guards and Firemen—Wages and Expenses.....	119,432 83
Travelling.....	117,267 72
Gas.....	96,841 34
Labour Charges Undistributed.....	94,408 65
Unemployment Insurance.....	80,220 55
Consulting, Management and Engineering Fees.....	77,820 50
Rental of Outside Premises.....	76,107 36
Production Re-operation and Repairs.....	73,551 25
Roadways.....	53,867 62
Liaison Officers—Salaries and Expenses.....	27,365 78
Students' Wages and Training Expenses.....	28,460 18
Telephone and Telegraph.....	25,257 31
Rental of Tabulating Equipment.....	21,951 05
Royalty on Glass Production.....	19,426 45
Employees' Magazine and Recreation Expenses.....	18,337 46
Suggestion Plan Awards.....	12,297 63
Payroll Distribution Service Fees.....	10,113 90
Scrap Sales.....	32,640 31
Miscellaneous.....	145,739 52
Total, per Operating Statement.....	<u>\$13,264,378 74</u>

NOTE: The amortization of special tools, jigs, gauges, fixtures and test equipment, and certain indirect expenses applicable to specific orders, were absorbed in the cost of materials used and are not included in the above statement.

EXHIBIT "A"

RESEARCH ENTERPRISES LIMITED—Concluded

Capital Assets held in trust for the Crown as at March 31, 1944

Land.....	129,853 05
Buildings.....	3,435,952 26
Machinery and Equipment.....	4,582,008 03
Office Furniture and Equipment.....	277,401 99
Service Automobile and Trucks.....	76,948 42
	8,502,163 75
Uncompleted machinery and equipment work orders.....	48,125 89
Total.....	<u>\$ 8,550,289 64</u>

SMALL ARMS LIMITED

Balance Sheet as at March 31, 1944

ASSETS

Cash on Hand.....	5,000 00
Accounts Receivable.....	1,319,357 44
Advances and Deposits.....	26,384 39
Inventories, at cost, as determined and certified by the Management—	
Materials.....	1,049,935 42
Work in Process.....	882,761 35
Finished Goods.....	1,093,737 99
Prepaid Expenses—	
Inventories of Maintenance Supplies, etc.....	335,260 63
Uncompleted Work Orders.....	53,474 45
Unexpired Insurance.....	627 99
	<hr/>
	389,363 07

LIABILITIES

Bank Overdraft.....	762,437 38
Accounts Payable.....	218,219 61
Accrued Wages.....	65,180 87
Employees' Deposits.....	3,416 40
Receiver General of Canada—	
Workmen's Compensation.....	34,118 80
Sales Tax.....	26,522 16
Employees' Income Tax.....	24,803 43
Employees War Savings Certificates.....	6,515 25
	<hr/>
	91,959 64
Dominion of Canada—Advances.....	2,713,857 13
Reserve for Adjustment of Interim Billings—	
Balance as at April 1, 1943.....	3,757,975 51
<i>Deduct:</i>	
Unamortized balance of Tools, Gauges and Cutters as at March 31, 1943, written off	1,847,546 60
Fixtures and other minor plant items capitalized to March 31, 1943, written off	853,010 53
Refunds made in respect of goods delivered during the year ended March 31, 1943	1,056,503 80
	<hr/>
	3,757,060 98

Add:

Excess of value of deliveries
invoiced, over cost of goods
delivered, for year ended
March 31, 1944, per Oper-
ating Statement.....

Share Capital—

Authorized: 1,000 shares of no par value
Issued: 18 shares, fully paid

\$ 4,766,539 66

911,450 63

\$ 4,766,539 66

NOTE: As at March 31, 1944, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$8,121,307.87 (Exhibit 'A').

Approved on behalf of the Board.

G. S. BRADEN,
Director.

M. P. JOLLEY,
Director.

I have examined the accounts of Small Arms Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SMALL ARMS LIMITED—Continued

Operating Statement for the year ended March 31, 1944

Value of goods delivered, on the basis of interim billing prices.....	14,685,226	97
<i>Deduct—</i>		
Inventories of Work in Process and Finished Goods as at April 1, 1943.....	2,045,209	72
Materials Used.....	3,439,920	16
Direct Labour.....	4,813,799	02
Factory Overhead Expenses (Schedule "A").....	5,036,836	77
Administrative Overhead Expenses—		
Salaries—Administrative.....	34,037	68
Office.....	155,757	76
Department Heads and Supervisors.....	93,260	63
Printing, Stationery and Office Supplies.....	44,649	14
Rental of Accounting Machines.....	17,265	50
Travelling.....	16,118	31
New Employees' Transportation.....	13,177	35
Telephone and Telegraph.....	12,214	11
Employment Advertising.....	11,509	42
Cafeteria Expenses.....	8,587	87
Payroll Distribution Service Fees.....	7,827	05
Company Magazine.....	7,117	73
Audit Fees.....	3,500	00
Customs Brokerage Fees.....	3,371	47
Miscellaneous.....	5,741	52
	434,135	54
Cash Discounts.....	18,711	00
	15,751,190	21
<i>Less—</i> Inventories of Work in Process and Finished Goods as at March 31, 1944.....	1,976,499	34
	13,774,690	87
Excess of value of deliveries invoiced, over cost of goods delivered, for year.....	\$	910,536 10

SCHEDULE "A"

SMALL ARMS LIMITED—Continued

Factory Overhead Expenses for the year ended March 31, 1944

Foremen's Wages.....	120,070	81
Maintenance and Replacement of Tools, Gauges, Cutters and Fixtures.....	1,664,518	58
<i>Maintenance—</i>		
Machine Tools.....	537,383	31
Plant Equipment.....	152,047	73
Buildings.....	37,264	60
Lands.....	16,863	
	743,558	75
Factory Office Wages.....	455,675	96
Shop Supplies and Expenses.....	360,530	12
Direct Labour and Materials Scrapped.....	303,729	78
Shipping Department—Wages and Supplies.....	192,948	49
Stores Department—Wages and Supplies.....	164,003	37
Heat, Light, Power and Water.....	147,241	92
Workmen's Compensation.....	139,003	77
Janitors and Sweepers—Wages and Supplies.....	134,120	96
Inspection of Machine Tools.....	118,802	60
Metallurgical Supplies.....	108,065	76
Guards—Wages and Supplies.....	76,636	43
Vacation Wages.....	74,090	24
Inspection of Purchased Parts.....	54,765	69
Reclamation Expenses.....	49,826	32
Unemployment Insurance.....	48,831	60
First Aid.....	35,060	24
Idle Time.....	24,369	87
Service Trucks, Tractors and Automobile Expenses.....	21,907	67
Development and Experimental Expenses.....	18,405	01
Receiving Department—Wages and Supplies.....	10,698	73
Scrap Sales.....	35,264	61
Miscellaneous Revenues.....	2,973	16
Miscellaneous Expenses.....	8,211	87
Total, per Operating Statement.....	\$	5,036,836 77

SMALL ARMS LIMITED—*Concluded*

Capital Assets held in trust for the Crown as at March 31, 1944

Buildings.....	1,259,869 79
Machine Tools.....	6,116 679 02
Plant Equipment.....	588,941 32
Office Furniture and Equipment.....	77,948 54
Cafeteria Equipment.....	35,199 38
Service Trucks, Tractors and Automobile.....	8,052 17
Security Service and other Sundry Equipment.....	5,978 25
	<hr/>
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited.....	8,092,668 47
	28,639 40
	<hr/>
Total.....	\$ 8,121,307 87
	<hr/>

NOTE: There are amounts of import and sales taxes yet to be determined with respect to capital items imported, and purchased in Canada free of such taxes, under Order in Council P.C. 1/8255 of October 24, 1941, but now considered subject thereto.

TORONTO SHIPBUILDING COMPANY LIMITED—Continued

Statement of Shipbuilding Operations for the period from April 1 to August 31, 1943

Inventory of Work in Process as at April 1, 1943.....	10,348,308 13
Add:	
Materials Used.....	3,604,725 38
Direct Labour.....	2,860,543 50
Shipyard Overhead Expenses (Schedule "A").....	2,079,783 17
Administrative Expenses—	
Salaries.....	121,092 69
Printing and Stationery.....	11,754 04
Telephone, Telegraph and Stamps.....	7,383 83
Travelling.....	5,906 20
Legal Expense.....	885 00
Bank Charges and Exchange.....	142 92
Miscellaneous.....	6,256 60
	153,421 28
	8,698,473 33
Deduct: Miscellaneous Income—Bond Interest Earned.....	1,687 50
	8,696,785 83
Inventory of Work in Process as at August 31, 1943, transferred to Redfern Construction Company Limited (including \$4,736,442.50 for the recorded cost of three ships delivered but not yet billed) ..	\$19,045,093 96

SCHEDULE "A"

TORONTO SHIPBUILDING COMPANY LIMITED—Concluded

Shipyard Overhead Expenses for the period from April 1 to August 31, 1943

Hull Construction.....	262,579 30
General Yard Expenses, including sundry indirect labour.....	262,215 48
Outfitting.....	230,734 62
Planning and Engineering.....	219,243 64
Personnel Department Expenses, including Plant Security and Employees' Welfare and Training..	144,214 92
Small Tools.....	140,821 22
Ships' Machinery Installation Costs.....	138,996 09
Stores Handling.....	100,884 68
Superintendents' Salaries and Foremen's Wages.....	74,145 52
Light, Heat, Power and Water.....	73,101 07
Maintenance of Machinery and Cranes.....	67,942 55
Plant Maintenance.....	63,396 71
Municipal Taxes.....	41,336 85
Workmen's Compensation Insurance.....	38,956 71
Unemployment Insurance.....	26,305 03
Property and Siding Rentals.....	12,421 38
Insurance.....	6,086 48
Loss on Cafeteria Operations.....	2,528 03
Test and Inspection Fees.....	1,969 17
Undistributed Shipyard Expenses.....	205,789 44
Cash Discounts on Purchases.....	18,864 37
Scrap Sales.....	15,021 35
Total, per Statement of Shipbuilding operations.....	\$ 2,079,783 17

NOTE: The amount of \$205,789.44 shown for Undistributed Shipyard Expenses in the above statement, represents the estimated amount of outstanding invoices of an expense nature, which had not been entered in the Company's Voucher Register as at August 31, 1943, the effective date of the transfer of the operating activities to Redfern Construction Company Limited, these expenses then becoming distributable by the latter Company.

TRAFALGAR SHIPBUILDING CO. LTD.

Balance Sheet as at March 9, 1944

ASSETS		LIABILITIES	
<i>Debit—</i>		Department of Munitions and Supply—Advances.....	132 00
Incorporation Fee.....	100 00	Share Capital—	
Annual Filing Fees.....	10 00	Authorized: 1000 shares of no par value	
Fee on petition for Surrender of Charter.....	50 00	Issued: 28 shares, fully paid.....	28 00
	\$ 160 00		\$ 160 00

NOTE:
On March 9, 1944, the Department of Munitions and Supply agreed to accept a copy of the Company's audited Balance Sheet as an accounting for the advances made, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

D. W. AMBRIDGE,
Director.

C. A. GEOFFRION,
Director.

I have examined the accounts of Trafalgar Shipbuilding Co. Ltd., for the period from April 1, 1943 to March 9, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 9, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VENEER LOG SUPPLY LIMITED

Balance Sheet as at August 31, 1943

ASSETS		LIABILITIES	
Cash on Hand.....	10 00	Bank Overdraft.....	51,521 55
Accounts Receivable.....	561,325 20	Accounts Payable.....	9,809 88
Due from Employees, re Victory Loan subscriptions (Secured by Dominion of Canada Bonds).....	594 19	Department of Munitions and Supply—Advances.....	361,618 95
Advances to Log Inspectors.....	146 25	Reserve for Claims re Imperfect Logs.....	4,180 94
		Share Capital—	
		Authorized: 1,000 shares of no par value	
		Issued: 32 shares, fully paid.....	32 00
		Surplus—Net profit for the period from August 10, 1942, the date of incorporation, to August 31, 1943, per Operating Statement....	134,912 32
	<u>\$ 562,075 64</u>		<u>\$ 562,075 64</u>

Approved on behalf of the Board.

S. J. STANIFORTH,
*Director.*G. M. STRONG,
Director.

I have examined the accounts of Veneer Log Supply Limited for the period from August 10, 1942, the date of incorporation, to August 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at August 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PUBLIC ACCOUNTS: PART II

VENEER LOG SUPPLY LIMITED—*Concluded*

Operating Statement for the period from August 10, 1942, the date of incorporation, to August 31, 1943			
Sales.....			1,915,049 53
Less—			
Sales Rebates.....		17,419 27	
Provision for Claims <i>re</i> Imperfect Logs.....		5,000 00	
			22,419 27
			1,892,630 26
Purchases.....			1,661,885 03
Gross Profit.....			230,745 23
Deduct—			
Log Inspection Expenses—			
Salaries.....	34,144 11		
Travelling.....	29,140 86		
Miscellaneous.....	200 70		
		63,485 67	
Tarring Logs.....		846 66	
Administrative Expenses—			
Salaries.....	17,653 78		
Rent.....	3,130 50		
Telephone and Telegraph.....	3,078 51		
Stationery and Office Supplies.....	1,553 95		
Travelling.....	1,319 62		
Postage and Excise.....	729 22		
Incorporation Expenses.....	423 83		
Unemployment Insurance.....	295 73		
Miscellaneous.....	1,299 16		
	29,484 30		
Office Furniture and Equipment.....	2,143 40		
		31,627 70	
			95,960 03
Operating Profit.....			134,785 20
Add—Interest on Advances to Suppliers.....			127 12
Net Profit for Period.....			\$ 134,912 32

VICTORY AIRCRAFT LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	8,939 05	Bank Overdraft—net (United States Funds Account balance, \$26,446 U.S.).....	5,005,720 89
Accounts Receivable—		Accounts Payable and Accrued Liabilities (including \$1,213,595.26 for estimated value of unbilled materials and parts received)...	5,901,326 77
Federal Aircraft Limited (including \$3,509,011 60 due as final settlement for Anson production)	3,744,493 29	Receiver General of Canada—	
Department of National Defence for Air.....	787,595 23	Sales Tax.....	1,073,615 18
Sundry.....	249,874 80	Workmen's Compensation Insurance.....	94,112 42
		Employees War Savings Certificates.....	2,844 50
Dominion of Canada Victory Bonds, held in trust for employees.....	617,300 00	Unemployment Insurance.....	2,180 64
Doled—Employees' deposits applicable thereto.....	334,826 50	Dominion of Canada—Advances.....	1,172,752 74
Progress Payments to Sub-Contractors and Advances to Suppliers, after deducting \$1,805,321 89 for the estimated value of unbilled parts and materials received (Schedule "A").....		Share Capital—	30,612,380 34
Inventories of Materials and Mill Supplies, Work in Process and Finished Goods, at estimated cost, as certified by the Management.....	26,221,402 57	Authorized: 1,000 shares of no par value	
Interim Billings Adjustment Account—Excess of estimated cost of aircraft and spares delivered, over amounts invoiced, for the year ended March 31, 1944, per Operating Statement.....	3,866,838 38	Issued:	31 00
Deferred Charges and Prepaid Expenses—			
Jigs, Tools, Fixtures, Gauges and Dies un-amortized.....	4,762,952 71		
Unexpired Insurance.....	12,630 92		
	<u>4,775,583 63</u>		<u>\$42,692,211 74</u>

Notes: The Crown-owned capital assets operated by the Company had a book value of \$5,597,053.02 as at March 31, 1944, being the net cost of such assets to the Crown (Exhibit "A").

The accounts do not reflect the value of engines, propellers, etc., supplied free of charge by the United Kingdom, or the value of unbilled aircraft parts and materials received from the Department of Munitions and Supply.

Approved on behalf of the Board.

V. W. SCULLY,
*Director.*L. F. WINCHELL,
*Director.*WATSON SELLAR,
Auditor General.

I have examined the accounts of Victory Aircraft Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

VICTORY AIRCRAFT LIMITED—Continued

Operating Statement for the Year ended March 31, 1944

Aircraft and spares delivered, on the basis of interim billing prices.....	12,300,000 00
<i>Deduct—</i>	
Inventories of Materials and Work in Process as at April 1, 1943.....	7,684,265 22
Materials and parts purchased, including estimated value of unbilled materials and parts received.....	18,813,868 43
Direct Labour.....	4,921,234 34
Amortization of Jigs, Tools, Fixtures, Gauges and Dies.....	1,045,229 04
Factory Overhead Expenses (Schedule "B").....	10,814,769 85
Administrative Expenses (Schedule "C").....	469,254 33
Test Flight Insurance and Airport Charges.....	126,190 79
	43,874,812 00
<i>Less—</i>	
Cash Discounts.....	47,981 28
Net Income from operation of water supply system and farm..	7,993 66
Profit on Special Orders.....	4,151 02
Interest resulting from sales of Employees' Victory Bonds.....	2,080 86
	62,206 82
	43,812,605 18
<i>Less—</i>	
Inventories of Materials and Mill supplies, Work in Process and Finished Goods, as at March 31, 1944.....	26,221,402 57
Cost of work completed for special orders.....	944,077 69
Cost of completion of, and adjustment for Anson production...	480,286 54
	27,645,766 80
	16,166,838 38
Excess of estimated cost of aircraft and spares delivered, over amounts invoiced, for year, charged to Interim Billings Adjustment Account.....	\$ 3,866,838 38

SCHEDULE "A"

VICTORY AIRCRAFT LIMITED—Continued

Progress Payments to Sub-Contractors and Advances to Suppliers as at March 31, 1944 (after deducting the estimated values of unbilled parts and materials received)

<i>Progress Payments to Sub-Contractors—</i>	
Bowser and Company Limited, S.F.....	52,317 60
Burlington Aircraft Accessories Limited.....	8,728 05
Canadian General Electric Company Limited.....	141 67
Cockshutt Plow Company Limited.....	827,931 60
Dowty Equipment (Canada) Limited.....	869,624 53
Greer Limited, William and J.G.....	3,409 61
Kelsey Wheel Company Limited.....	323,748 06
Northern Electric Company Limited.....	293,965 83
Opal Manufacturing Company Limited.....	64,345 27
Ottawa Car and Aircraft Limited.....	70,586 54
Reed and Company Limited, Geo. W.....	33,664 49
Universal Cooler Company of Canada Limited.....	6,363 96
Western Steel Products Corporation Limited.....	114,868 84
	2,669,696 05
<i>Advances to Suppliers—</i>	
Aircraft Bearings Limited.....	13,512 28
Canadian Aircraft Instruments and Accessories Limited.....	71,660 16
Ontario Hughes-Owens Company Limited.....	142 80
	85,315 24
Total, per Balance Sheet.....	\$ 2,755,011 29

VICTORY AIRCRAFT LIMITED—Continued

SCHEDULE "B"

Factory Overhead Expenses for the year ended March 31, 1944

Supervision Salaries and Wages.....	1,233,120	57
General Indirect Wages.....	4,908,259	71
Maintenance—		
Machinery and Equipment.....	655,315	64
Land and Buildings.....	189,930	51
General.....	178,001	48
Cost of Living Bonus applicable to other than Direct Labour.....	1,023,247	63
Supplies.....	663,523	52
Small and Perishable Tools.....	640,060	58
Employees' Transportation.....	523,137	48
Contract Cancellation Charges.....	513,049	25
Workmen's Compensation Insurance.....	365,529	43
Heat, Light, Power and Water.....	280,310	33
Customs Duties and Taxes Undistributed.....	181,186	92
Unemployment Insurance.....	90,624	91
Travelling.....	77,978	15
Municipal and School Taxes.....	65,455	25
Cafeteria Services.....	47,822	79
Freight and Cartage Undistributed.....	43,171	34
Employees' Group Insurance.....	42,828	64
Joint Employment Bureau Expenses.....	38,560	60
Expenses of United Kingdom Representatives.....	19,277	31
Miscellaneous Expenses.....	13,807	35
Scrap Sales.....	65,646	57
Charges for Heat Treating and Anodising Services, etc.....	11,516	92
	10,311	56
Total, per Operating Statement.....	\$10,814,769	85

VICTORY AIRCRAFT LIMITED—Continued

SCHEDULE "C",

Administrative Expenses for the year ended March 31, 1944

Salaries.....	301,970	77
Stationery and Office Supplies.....	50,115	71
Rental and Maintenance of Mechanical Accounting Equipment.....	35,461	84
Telephone and Telegraph.....	29,080	14
Travelling.....	14,366	70
Sundry Office Expenses.....	10,448	62
Advertising, Exhibition and Display.....	9,674	43
Postage and Excise.....	7,984	82
Memberships in Industrial Associations.....	4,438	70
Books and Periodicals.....	2,746	58
Audit Fees.....	2,275	00
Legal Fees.....	169	24
Miscellaneous.....	521	78
Total, per Operating Statement.....	\$ 469,254	33

VICTORY AIRCRAFT LIMITED—Concluded

EXHIBIT "A"

Crown-owned Capital Assets operated by the Company as at March 31, 1944

Land.....	43,968	58
Land Improvements.....	156,278	02
Railway Siding.....	49,903	73
Buildings.....	3,132,252	42
Machinery and Equipment.....	2,728,751	07
Office Furniture and Equipment.....	198,794	23
Water Supply Equipment.....	128,763	02
Cafeteria Equipment.....	51,106	45
Service Trucks and Automobiles.....	39,577	62
Hospital Equipment.....	5,062	81
	6,534,457	95
Construction in Process.....	1,085,924	18
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited.....	96,494	24
	1,182,418	42
	7,716,876	37
Deduct—Donated Surplus.....	2,119,823	35
	\$ 5,597,053	02

NOTE: The Donated Surplus represents the difference between the net cost of assets acquired by the Crown from the National Steel Car Corporation Limited for the use of the Company, at its inception, and the book valuation of such assets as at November 30, 1943, according to an analysis of the asset accounts made by the Company as at that date.

WAR ASSETS CORPORATION LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Cash at Bank.....	234,829 50	Dominion of Canada—Office Furniture and Equipment received by transfer from other Crown Companies.....	1,601 43
Deposit—Trans-Canada Air Lines.....	425 00	Share Capital—	
Office Furniture and Equipment.....	1,748 57	Authorized: 50,000 shares of no par value	
		Issued: 2,500 shares, fully paid.....	250,000 00
Deferred Charge—Administrative Expenses for the period from December 31, 1943, the date of incorporation, to March 31, 1944 (Schedule "A").....	237,003 07		
	14,598 36		
	<u>\$ 251,601 43</u>		<u>\$ 251,601 43</u>

Approved on behalf of the Board.

J. B. CARSWELL,
Director.
J. J. PERRAULT,
Director.

I have examined the accounts of War Assets Corporation Limited for the period from December 31, 1943, the date of incorporation, to March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WAR ASSETS CORPORATION LIMITED—*Concluded*Administrative Expenses for the period from December 3, 1943, the date of incorporation,
to March 31, 1944

Salaries.....	5,939 50
Travelling Expenses—General.....	1,905 13
Directors' Travelling Expenses.....	1,455 19
Rent, Light and Water.....	597 73
Telephone and Telegraph.....	544 01
Printing and Stationery.....	484 73
Executives' Expenses.....	357 18
Incorporation Expenses.....	1,638 88
Miscellaneous.....	1,676 01
Total, per Balance Sheet (Deferred Charge).....	<u>\$ 14,598 36</u>

WAR SUPPLIES LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
	\$ U.S.		\$ U.S.
Cash at Bank (including \$863.46 Can.)	5,398 73	Accounts Payable	1,153 89
Accounts Receivable—United States Government	71,557 035 22	Department of Munitions and Supply—Collection Account	71,557 035 22
Advances and Deposits	2,016 94	Advances received for the development and expansion of marginal and sub-marginal mineral properties, less disbursements made therefrom by the Department of Munitions and Supply	117,570 64
Department of Munitions and Supply—Balance of deposit of advances received for the development and expansion of marginal and sub-marginal mineral properties (contra)	117,570 64	Advances—	
Deferred Charge—Office Furniture and Equipment	2,068 53	Dominion of Canada—	76,911 28
		Deduct—Administrative Expenses for the year ended March 31, 1944 (Schedule "A")	68,606 19
		Share Capital—	8,305 09
		Authorized: 1,000 shares of no par value	25 22
		Issued: 28 shares, at \$1 (Can.), each, fully paid	
	71,684,090 06		71,684,090 06

Notes:

The provisions of the agreement between the Company and certain agencies of the United States Government, regarding the limitation of profits, may entail refunds of amounts received and/or adjustments of amounts receivable by the Company. To March 31, 1944, interim refunds of \$40,000,000 and \$10,000,000 were made, on the Company's behalf, to the War Department and the Maritime Commission, respectively. There is an indeterminate liability in connection with unamortized expenditures incurred in the development and expansion of marginal and sub-marginal mineral properties.

Approved on behalf of the Board.

F. G. ROUNTHWAITE,
Director.H. J. CARMICHAEL,
Director.

I have examined the accounts of War Supplies Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, subject to the fact that confirmations of amounts receivable were not obtained from the United States Government departments and agencies concerned, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WAR SUPPLIES LIMITED—*Concluded*

Administrative Expenses for the year ended March 31, 1944

	\$ U.S.
Salaries.....	46,135 28
Travelling Expenses and Living Allowances.....	18,120 42
Telephone and Telegraph.....	1,569 91
Stationery, Office Supplies, etc.....	1,568 89
Audit Fees.....	540 55
Rental of Office Premises, Ottawa (from February 9, 1944).....	194 16
Samples.....	177 87
Unemployment Insurance.....	161 70
Automobile Operation.....	137 41
Total, applied against Dominion of Canada Advances.....	68,606 19

NOTE: The amount shown for travelling expenses and living allowances, in the above statement, includes the travelling expenses incurred by the former General Manager while at the same time serving as Executive Director of the Canadian Section of the Joint War Production Committee.

WARTIME HOUSING

Balance Sheet as

ASSETS

Cash on Hand and at Branch Office Banks.....		374,561 24
Rentals Receivable.....	79,768 76	
Less—Reserve for Doubtful Accounts.....	13,768 12	66,000 64
Accounts Receivable.....		10,013 54
Advances and Deposits.....		
Inventories, at cost, as certified by the Management—		
Maintenance Materials, etc.....	255,081 03	
Foods.....	79,164 55	334,245 58
Tools and Equipment, etc.....	24,909 96	
Less—Reserve for Renewals and Replacements.....	4,394 43	20,515 53
Service Automobiles and Trucks.....	36,349 08	
Less—Reserve for Renewals and Replacements.....	12,607 47	23,741 61
Uncompleted Chargeable Work Orders, etc.....		21,935 76
Recoverable Expenditures <i>re</i> Special Projects (Schedule "A").....		2,634,934 73

\$ 3,714,979 45

(HOUSING PROJECT

Capital expenditures incurred in connection
with authorized Housing Projects under
administration by the Company (Schedule
"B")—

	Balance, April 1, 1943	Additions during year	Balance, March 31, 1944	
Land.....	780,754 79	257,458 40	1,038,213 19	
Land Improvements (Sewers, Watermains, Roads, Grading, etc.).....	7,038,121 93	4,142,895 72	11,181,017 65	
Buildings.....	37,926,540 27	13,196,138 69	51,122,678 96	
Equipment, Furnishings, etc.....	1,769,479 05	875,481 53	2,644,960 58	
	<u>47,514,896 04</u>	<u>\$18,471,974 34</u>		65,986,870 38
				<u>\$65,986,870 38</u>

Approved on behalf of the Board.

JOSEPH M. PIGOTT,
*Director.*W. L. SOMERVILLE,
Director.

LIMITED

at March 31, 1944

LIABILITIES

Accounts Payable.....		226,179 69
Rentals Prepaid.....		99,790 32
Tenants' Towel, Key and Paint Deposits.....		8,809 02
Receiver General of Canada—		
Employees' Income Tax.....	8,994 75	
Employees' War Savings Certificates.....	160 82	
Unemployment Insurance.....	992 29	
		10,147 86
Reserves —		
Renewal and Replacement of Equipment, Furnishings, etc.....	653,834 83	
Municipal Services.....	264,680 43	
Fire Losses.....	69,526 60	
		988,041 86
Dominion of Canada—		
Advances (after crediting surplus of \$879,171.71 as at March 31, 1943).....	547,857 30	
Add—		
Net Profit for the year ended March 31, 1944, per Income and		
Expenditure Statement.....	1,822,490 68	
Interest on recoverable expenditures <i>re</i> special projects.....	11,632 72	
	1,834,123 40	
		2,381,980 70
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued 30 shares, fully paid.....		30 00
		<u>\$ 3,714,979 45</u>
TRUST ACCOUNT)		
Bank Overdraft.....		967,973 74
Accounts Payable.....		102,555 08
Contractors' Holdbacks.....		1,564,692 19
Dominion of Canada—Advances.....		63,351,649 37

\$65,986,870 38

I have examined the accounts of Wartime Housing Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME HOUSING LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1944

Revenues—		
Housing Rentals.....	5,087,952 61	
Cafeterias' gross receipts.....	1,615,454 05	
Miscellaneous.....	203,433 15	6,906,839 81
Deduct—Housing Project Operating Expenses—		
Administrators' Salaries.....	96,207 79	
Staff Salaries and Wages.....	1,067,854 23	
Cafeterias' Expenses, including Caterers' Commissions.....	1,717,120 63	
Maintenance Supplies and Expenses.....	241,265 45	
Heat, Light, Power and Water.....	211,928 03	
Laundry.....	50,116 37	
Office Supplies and Expenses.....	41,442 68	
Rental of Offices, including Heat and Light.....	27,969 28	
Tenant Relations.....	20,844 52	
Travelling.....	18,135 40	
Telephone and Telegraph.....	14,332 63	
Recreation Building Expenses (Halifax).....	12,626 12	
Direct Municipal Services.....	12,270 23	
Unemployment Insurance.....	11,749 19	
Bowling and Billiards Expenses.....	4,259 26	
Legal Services.....	2,860 93	
Property Rentals.....	1,360 23	
	3,552,342 97	
Office Furniture and Equipment.....	17,144 47	
Provision for Municipal Services.....	441,847 52	
Provision for Renewal and Replacement of Equipment Furnishings, etc.....	518,777 46	
Provision for Fire Losses.....	50,134 55	
Provision for Renewal and Replacement of Service Automobiles and Trucks.....	9,274 72	
Provision for Doubtful Rentals Receivable.....	7,804 64	
Provision for Renewal and Replacement of Tools and Equipment.....	3,108 03	4,600,434 36
Housing Project Operating Profit, without providing for depreciation (Housing Project Operating Statement).....		2,306,405 45
Deduct—Head Office Administrative Expenses—		
Office Salaries.....	298,174 79	
Travelling.....	66,922 27	
Office Supplies and Expenses.....	27,365 64	
Tenant Relations.....	24,602 68	
Legal Services.....	17,480 66	
Architectural and Engineering Services, etc.....	14,221 37	
Telephone and Telegraph.....	13,535 88	
Office Rent.....	11,029 06	
Audit Fees.....	6,225 00	
Inter-project equipment moving expenses.....	1,606 70	
Unemployment Insurance.....	1,567 25	
Miscellaneous.....	12,170 89	
	494,902 19	
Office Furniture and Equipment.....	2,895 59	497,797 78
Net Operating Profit.....		1,808,607 67
Add or Deduct—		
Fees for architectural and engineering services, etc.....	9,685 34	
Administration fees re woodcutting camp operated on behalf of the Department of Munitions and Supply (Wood Fuel Control).....	9,000 00	
Sundry Revenues.....	5,385 90	
Expenses incurred in connection with the experimental moving of a group of houses from one project to another.....	10,188 23	13,883 01
Net Profit for Year.....		\$ 1,822,490 68

WARTIME HOUSING LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1944, by Projects

	Revenues	Operating Expenses	*Operating Profit or Loss
Amherst, N.S.	58,032 25	31,258 88	26,773 37
Arvida, P.Q.	146,533 68	38,111 63	108,422 05
Brantford, Ont.	196,137 48	219,680 42	23,542 94
Cap de la Madeleine, P.Q.	19,904 23	12,958 03	6,946 20
Cartierville, P.Q.	146,675 40	109,533 87	37,141 53
Collingwood, Ont.	43,459 64	18,732 69	24,726 95
De Salaberry and Valleyfield, P.Q.	107,419 07	49,198 59	58,220 48
Edmonton, Alta.	5,778 75	5,984 20	205 45
Esquimalt and Victoria, B.C.	110,243 10	68,163 43	42,079 67
Fort Erie, Ont.	113,031 76	83,689 85	29,341 91
Fort William and Port Arthur, Ont.	167,881 92	124,422 56	43,459 36
Halifax, Dartmouth and Eastern Passage, N.S.	709,381 65	366,640 58	342,741 07
Hamilton, Ont.	744,365 31	552,129 93	192,235 38
Hull, P.Q.	64,216 61	23,727 46	40,489 15
Kingston, Ont.	125,415 33	97,275 87	28,139 46
La Tuque, P.Q.	15,570 60	6,015 54	9,555 06
Long Branch and Malton, Ont.	291,715 80	269,769 98	21,945 82
Moncton, N.B.	56,148 48	29,906 54	26,241 94
New Glasgow, N.S.	92,675 37	100,890 88	8,215 51
Niagara Falls, Ont.	73,464 75	28,477 96	44,986 79
Nobel and Parry Sound, Ont.	86,487 60	42,893 13	43,594 47
North Vancouver, B.C.	246,463 25	90,413 14	156,050 11
Orillia, Ont.	17,379 64	5,957 58	11,422 06
Oshawa and Pickering, Ont.	155,362 31	47,642 07	107,720 24
Peterborough, Ont.	244,257 25	172,536 76	71,720 49
Pictou, N.S.	314,064 09	251,577 78	62,486 31
Prince Rupert, B.C.	209,991 26	139,730 37	70,260 89
Quebec, P.Q.	151,898 08	92,232 95	59,665 13
Renfrew, Ont.	16,415 63	5,685 04	10,730 59
St. Catharines and Merriton, Ont.	335,575 24	177,237 10	158,338 14
Saint John, N.B.	63,925 29	72,617 73	8,692 44
St. Paul L'Ermite, P.Q.	96,096 48	178,958 92	82,862 44
Sarnia, Ont.	26,077 44	9,745 64	16,331 80
Sault Ste. Marie, Ont.	54,184 57	17,389 16	36,795 41
Sorel, P.Q.	572,969 93	648,343 62	75,373 69
Wallaceburg, Ont.	17,430 76	28,770 36	11,339 60
Welland, Ont.	303,376 01	179,465 74	123,910 27
Windsor, Ont.	616,560 33	165,505 77	451,054 56
Sundry Projects.	90,273 47	37,162 61	53,110 86
Total	\$ 6,906,839 81	\$4,600,434 36	\$2,306,405 45

* Without providing for depreciation.

WARTIME HOUSING LIMITED—Continued

Recoverable Expenditures re Special Projects as at March 31, 1944

	Expenditure incurred to March 31, 1944	Amount Recovered to March 31, 1944	Balance as at March 31, 1944
Brownsburg, P.Q.— Construction of housing accommodation at government-owned munitions plant under management of Defence Industries Limited.....	97,770 60	97,770 60	
Cartierville, P.Q.— Installation of electrical services (recoverable from Montreal Light Heat & Power Consolidated).....	22,400 00	541 41	21,858 59
Dartmouth, N.S.— Development for additional municipal water supply....	237,235 61		237,235 61
Edmonton, Alta.— Installation of connecting sewer and water services.....	27,193 68		27,193 68
Esquimalt, B.C.— Extension of electrical distribution system to serve Company's project (recoverable from British Columbia Electric Railway Company Limited).....	5,906 47	1,167 30	4,739 17
Frankford, Ont.— Construction of housing accommodation at plant of Bata Shoe Company of Canada Limited.....	366,836 39	82,538 19	284,298 20
Halifax, N.S.— Development for additional municipal water supply....	705,307 10		705,307 10
Construction and installation of water and sewer mains and services, etc.	170,794 38		170,794 38
Staff houses and dining hall—transferred to R.C.A.F....	346,612 19		346,612 19
Construction, equipping and furnishing of manning pool for merchant seamen, on behalf of Department of Transport.....	302,160 82		302,160 82
Halifax, N.S.— Construction and equipping of Port Control Building, on behalf of Department of Transport.....	55,629 05	55,629 05	
Installation of electrical services (recoverable from Nova Scotia Light and Power Company Limited).....	34,750 00	7,885 00	26,865 00
Construction of bunk houses, dining hall, etc., on behalf of Canadian National Railways.....	320,177 67	296,432 82	23,744 85
Construction of dining hall, on behalf of Department of Transport.....	19,198 99		19,198 99
Hubbards Cove, N.S.— Additions and alterations to transform hotel into training school for merchant seamen, on behalf of Department of Transport.....	173,230 06		173,230 06
Prince Rupert, B.C.— Extension of power lines to Company's project (recoverable from North British Columbia Power Co. Ltd.)....	18,981 57	3,874 85	15,106 72
Riding Mountain, Man.— Construction of woodcutting camp on behalf of Department of Munitions and Supply (Wood Fuel Control)...	317,575 38	302,895 01	14,680 37
Moncton, N.B.— Part cost of water and sewer facilities servicing Aircraft Repair Depot and Company project (recovered from Department of Munitions and Supply).....	62,500 00	62,500 00	
North Vancouver, B.C.— Extension of electrical distribution system to serve Company's project (recoverable from British Columbia Electric Railway Company Limited).....	22,726 37	2,949 96	19,776 41
Rehabilitation and furnishing of hotel as manning pool for merchant seamen, on behalf of Department of Transport.....	63,363 20		63,363 20
Saint John, N.B.— Construction and equipping of bunk houses and dining hall, on behalf of Department of Transport.....	84,287 97		84,287 97
Sorel, P.Q.— Development of additional municipal water supply....	87,950 82		87,950 82
Completing services to housing project under National Housing Act (project subsequently transferred to Company).....	80,894 93	80,894 93	

WARTIME HOUSING LIMITED—Continued

Recoverable Expenditures re Special Projects as at March 31, 1944—Concluded

	Expenditure incurred to March 31, 1944	Amount Recovered to March 31, 1944	Balance as at March 31, 1944
Victoria, B.C.—			
Extension of electrical distribution system to serve Company's project (recoverable from British Columbia Electric Railway Company Limited).....	1,909 93	.....	1,909 93
Welland, Ont.—			
Part cost of alterations upon conversion of staff house to hospital (recoverable from Welland County General Hospital).....	2,241 70	.....	2,241 70
Various—			
Construction of telephone shelters at various projects (recoverable from the Bell Telephone Company of Canada).....	7,150 00	4,771 03	2,378 97
Totals.....	\$ 3,634,784 88	\$ 999,850 15	\$ 2,634,934 73

WARTIME HOUSING LIMITED—Continued

Capital Expenditures incurred on behalf of the Crown in connection with authorized Housing Projects to March 31, 1944

Project	Land	Improvements	Buildings	Equipment, Furnishings, etc.	Total
Amherst, N.S.	5,329 50	68,435 58	395,745 09	18,795 70	488,305 87
Arvida, P.Q.		79,588 55	1,535,592 37	38,254 34	1,653,435 26
Beauharnois, P.Q.	22,575 00	92,322 57	315,194 82	7,678 72	437,771 11
Brantford, Ont.	210 00	199,786 32	851,687 19	108,161 03	1,159,844 54
Brownsburg, P.Q.	5,088 00	55,963 34	228,915 14	6,275 37	296,241 85
Cap de la Madeleine, P.Q.	14,351 24	42,059 91	274,828 84	6,579 72	337,819 71
Cartierville, P.Q.	71,630 90	321,728 22	1,407,995 51	67,624 61	1,868,979 24
Chicoutimi, P.Q.	100 00	69,290 89	339,061 64	6,225 79	414,678 32
Collingwood, Ont.	2,520 00	110,306 28	382,618 40	11,487 21	506,931 89
Cornwall, Ont.	3,800 00	36,068 11	144,158 23	4,212 34	188,238 68
De Salaberry, P.Q.	9,200 00	114,641 19	753,477 86	18,374 03	895,693 08
Dundas, Ont.	8,450 00	49,951 61	220,434 66	7,123 36	285,959 63
Edmonton, Alta.			809,540 39	12,594 49	822,134 88
Esquimalt, B.C.	744 00	218,674 52	808,033 28	39,481 91	1,066,933 71
Fort Erie, Ont.	2,877 00	155,913 45	809,876 61	70,810 10	1,039,477 16
" " " (moved from Welland)			16,542 88		16,542 88
Fort William, Ont.		98,187 49	1,051,830 02	110,091 36	1,260,108 87
Galt, Ont.		11,287 79	115,544 53	3,550 90	130,383 22
Halifax, Dartmouth and Eastern Passage, N.S.	126,759 31	1,259,218 68	4,703,706 31	166,282 66	6,256,056 96
Hamilton, Ont.	208,139 57	838,574 80	4,059,940 58	242,436 02	5,349,090 97
Hespeler, Ont.		582 25	95,016 72	22,861 02	118,459 99
Hull, P.Q.	200 00	148,681 52	429,205 80	12,527 43	590,614 75
Jonquiere, P.Q.		54,776 93	335,407 66	7,170 09	397,354 68
Kingston, Ont.	17,970 00	296,450 57	1,080,492 46	92,670 41	1,487,583 44
La Tuque, P.Q.	10,800 00	43,128 80	272,905 14	4,636 37	331,470 31
Lac LaTortue, P.Q.	2,900 00	6,481 98	41,861 11	863 38	52,106 47
Lauzon, P.Q.	14,100 87	86,097 84	471,193 75	24,063 48	595,455 94
Liverpool, N.S.		90,303 71	140,807 68	4,125 60	235,236 99
Long Branch, Ont.	23,000 00	152,308 78	762,232 78	91,881 25	1,029,422 81
Malton, Ont.	20,000 00	185,237 76	967,584 44	67,120 11	1,239,942 31
Midland, Ont.	730 00	15,135 93	118,318 30	3,802 79	137,987 02
Moncton, N.B.	12,630 00	380,550 92	609,159 39	21,067 46	1,023,407 77
" " (McNutt Dam)		18,464 79			18,464 79
Moose Jaw, Sask.		9,191 75	138,606 17	4,539 66	152,337 58
New Glasgow, N.S.	3,861 85	81,281 39	446,066 62	36,873 86	568,083 72
Niagara Falls, Ont.	9,600 00	141,896 75	560,217 28	21,669 37	733,383 40
Nobel and Parry Sound, Ont.	5,405 00	303,366 44	816,447 45	28,940 33	1,154,159 22
North Vancouver, B.C.	18,214 60	560,919 50	1,633,296 90	40,712 00	2,253,143 00
Orillia, Ont.	5,100 00	99,952 03	200,298 19	5,451 18	310,801 40
Oshawa, Ont.		14,261 46	123,778 95	3,602 11	141,642 52
Ottawa, Ont.	600 00	83,809 88	100,150 76	2,873 70	187,434 34
Peterborough, Ont.	29,640 00	436,787 30	1,595,601 20	103,915 58	2,165,944 08
Pickering, Ont.	30,535 00	349,844 09	1,407,351 56	45,219 26	1,832,949 91
Pictou, N.S.	20,687 00	328,729 01	1,269,513 92	82,234 75	1,701,164 68
Port Arthur, Ont.		17,567 27	119,448 69	3,481 40	140,497 36
Prince Rupert, B.C.	14,450 00	442,091 04	1,774,469 98	145,303 42	2,376,314 44
Quebec, P.Q.	80,520 00	105,592 57	613,387 38	13,625 23	813,125 18
Renfrew, Ont.	721 00	33,829 17	202,926 24	4,884 76	242,361 17
Rock Island, P.Q.	3,000 00	53,591 81	140,670 18	3,508 96	200,770 95
St. Catharines and Merritton, Ont.	64,285 25	439,646 01	1,895,953 82	90,302 69	2,490,187 77
Saint John, N.B.	29,260 00	172,534 55	598,138 13	42,883 02	812,815 70
St. Paul l'Ermite, P.Q.	27,648 50	110,744 50	765,115 30	147,373 36	1,050,881 66
St. Therese, P.Q.	6,075 00	85,626 25	294,614 74	7,533 42	393,849 41
Sarnia, Ont.	1,775 00	55,260 49	823,347 64	6,525 11	886,908 24
Sault Ste. Marie, Ont.	1,085 00	120,019 68	462,308 28	8,544 32	591,957 28
Sea Island, B.C.	23,743 60	179,509 99	613,286 25	8,109 84	824,649 68
Sorel, P.Q.	10,500 00	313,473 38	2,182,602 01	223,409 12	2,729,984 51

WARTIME HOUSING LIMITED—*Concluded*

Capital Expenditures incurred on behalf of the Crown in connection with authorized Housing Projects to March 31, 1944

Project	Land	Improvements	Buildings	Equipment, Furnishings, etc.	Total
Valleyfield, P.Q.....	2,000 00	4,140 01	32,528 50	710 61	39,379 12
Victoria, B.C.....	100 00	69,178 84	393,763 19	4,862 15	467,904 18
Wallaceburg, Ont.....	6,100 00	58,574 47	249,639 99	4,509 18	318,823 64
Waterloo, P.Q.....	4,760 00	18,477 10	72,655 56	1,600 89	97,493 55
Welland, Ont.....	51,000 00	553,222 04	2,194,665 45	102,248 55	2,901,136 04
" (moved to Fort Erie).....			16,542 88		16,542 88
Windsor, Ont.....	1,441 00	616,143 91	4,786,372 77	148,213 65	5,552,171 33
Woodstock, Ont.....	2,000 00	21,553 89	82,999 16	2,470 05	109,023 10
Totals.....	\$1,038,213 19	\$11,181,017 65	\$51,122,678 96	\$2,644,960 58	\$65,986,870 38

Development and Pre-Production Expenses, . . .	669,197 16
Inventory of general supplies (at project not put into operation) at book value,	1,048 90
	<hr/>
	3,182,678 05
	<hr/>
	\$ 3,182,678 05
	<hr/>

Approved on behalf of the Board.

J. R. TIMMINS,
Director.

J. H. C. WAITE,
Director

I have examined the accounts of Wartime Metals Corporation for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

PUBLIC ACCOUNTS: PART II

WARTIME METALS CORPORATION—Continued

Income and Expenditure Statement for the year ended March 31, 1944

Sales of metal concentrates (including deliveries, billed at cost, for the account of the Department of Munitions and Supply).....		1,145,674	37
<i>Deduct—</i>			
Inventory of metal concentrates as at April 1, 1943.....	24,899	99	
Purchases of Broken Ore.....	25,516	96	
Mining Expenses.....	652,550	93	
Milling Expenses.....	312,936	62	
Tailings Reclamation Expenses.....	11,381	64	
Administrative and General Expenses at Mining Projects.....	215,290	19	
	1,242,576	33	
<i>Less—</i> Inventories of metal concentrates and purchased ore as at March 31, 1944..	226,235	56	
		1,016,340	77
		129,333	60
<i>Less—</i>			
Royalties.....	72,197	31	
Shipping and Marketing Expenses.....	59,523	03	
Tonnage Dues.....	8,926	39	
		140,646	73
Loss on Mining and Milling Operations.....		11,313	13
<i>Add—</i>			
Head Office Administrative Expenses for the year ended March 31, 1944 (Schedule "B").....	97,395	81	
Expenditures incurred in the storing, handling and testing of vanadium-bearing ash (including inventory of \$1,500 as at March 31, 1943, written-off).....	4,344	01	
Expenditures incurred in the storing and transporting of Brass Ingots—net.....	2,152	15	
		103,891	97
Net Loss for Year.....		\$ 115,205	10

SCHEDULE "A"

WARTIME METALS CORPORATION—Continued

Capital Expenditures incurred on behalf of the Crown in connection with authorized Mining Projects to March 31, 1944

	Mining Property	Buildings	Roads and Other Land Improvements	Mining, Milling and Auxiliary Machinery and Equipment	Service Trucks and Automobiles	Boarding House Furniture and Equipment	Office Furniture and Equipment	Development and Pre- Production Expenses	Inventory of General Supplies	Totals
*Emerald Tungsten, Salmo, B.C.	471,840 00	260,505 17	16,646 76	363,519 37	3,092 72	7,185 26	1,601 38	184,567 52	.....	1,308,958 18
Chromeraine, Black Lake, P.Q.	.....	394,845 32	5,679 42	501,356 02	4,668 64	5,640 16	2,947 87	228,979 72	.....	1,144,117 15
La Corne Molybdenum, Val D'or, P.Q.	.....	37,927 48	145 90	229,721 44	1,881 71	1,643 28	1,110 79	163,391 95	.....	435,822 55
*Kootenay-Florence Zinc Lead, Ainsworth, B.C.	.....	51,824 90	.....	93,221 67	912 10	2,929 16	810 34	32,597 37	.....	182,295 54
*Zenith Molybdenite, Ashdod, Ont.	.....	10,177 15	1,958 27	19,000 87	778 55	1,825 95	47 89	44,320 83	1,048 90	79,158 41
*Red Earth Creek Lava Talc, Banff, Alta.	.....	4,948 18	9,652 55	1,616 15	.....	769 57	.....	1,816 44	.....	18,802 89
*High Lake Molybdenite, Kenora, Ont.	.....	.....	.....	.....	.....	.....	.....	9,691 76	.....	9,691 76
Craigmont Corundum, Craigmont, Ont.	.....	.....	.....	.....	.....	.....	.....	3,831 57	.....	3,831 57
Totals	\$ 471,840 00	\$ 760,228 20	\$ 34,682 90	\$ 1,208,435 52	\$ 11,333 72	\$ 19,993 38	\$ 6,518 27	\$ 669,197 16	\$ 1,048 90	\$ 3,182,678 05

* Projects closed, but expenditures shown at cost (except for adjustments in respect of items sold or released on transfer) pending sale or transfer of assets having a realizable or usable value, and authorization for recording, as capital losses, those expenditures having no residual value.

WARTIME METALS CORPORATION—*Concluded*

Head Office Administrative Expenses for the year ended March 31, 1944

Salaries.....	52,779 21
Travelling Expenses and Living Allowances.....	23,039 07
Legal fees.....	4,585 24
Telephone and Telegraph.....	4,246 05
Rent, Light and Water.....	3,975 52
Audit fees.....	3,550 00
Engineering fees.....	2,228 09
Stationery and Office Supplies.....	1,741 22
Postage and Excise.....	692 91
Miscellaneous.....	293 50
	<hr/>
	97,130 81
Office Furniture and Equipment.....	265 00
	<hr/>
Total, per Income and Expenditure Statement.....	\$ 97,395 81

WARTIME OILS LIMITED

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Account Receivable—Department of Munitions and Supply (re bank overdraft interest).....	295 86	Bank Overdrafts (net).....	89,301 60
Advances to Oil Drilling and Exploration Companies, in connection with the drilling of wells in marginal and sub-marginal areas—recoverable only from production (Schedule "A").....	1,470,518 59	Dominion of Canada—Advances.....	1,399,451 87
Deferred Charges—		Share Capital—	
Administrative Expenses for the period from April 6, 1943, the date of incorporation, to March 31, 1944 (Schedule "B").....	16,323 40	Authorized: 1,000 shares of no par value	
Service Automobile.....	1,521 62	Issued: 30 shares, fully paid.....	30 00
Office Equipment.....	124 00		
	17,969 02		
	<u>\$ 1,488,783 47</u>		<u>\$ 1,488,783 47</u>

NOTE:

There is a contingent liability of \$142,785.17 for additional advances to be made to certain oil drilling and exploration companies, being equivalent to 15 per cent of the contract price of six wells completed to March 31, 1944, such further advances becoming payable in respect of each such well, at the expiration of a 120 day period following the completion thereof. On the additional advances being made, fees of \$100 per well will become payable to the Trust Company through which the advances are made.

Approved on behalf of the Board.

A. A. CARPENTER,
Director.

K. J. MORRISON,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Wartime Oils Limited for the period from April 6, 1943, the date of incorporation, to March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WARTIME OILS LIMITED—Continued

Advances to Oil Drilling and Exploration Companies to March 31, 1944

<u>Company</u>	<u>Well</u>	<u>Amount</u>
Pacific Petroleum Ltd.....	Pacific Petroleum No. 6.....	162,856 61*
Okalta Oils Ltd.....	Okalta No. 12.....	135,013 40*
Okalta Oils Ltd.....	Okalta No. 14.....	124,911 95*
Okalta Oils Ltd.....	Okalta No. 15.....	136,713 35*
Valley Oil Operators Ltd.....	Valley No. 1.....	121,693 00*
Lion Oils Ltd.....	Lion Sunray No. 3.....	150,542 48*
Okalta Oils Ltd.....	Okalta No. 13.....	112,043 11
Okalta Oils Ltd.....	Okalta No. 20.....	45,270 77
Anglo-Canadian Oil Co. Ltd.....	Anglo-Canadian No. 10.....	127,168 00
Anglo-Canadian Oil Co. Ltd.....	Anglo-Canadian No. 12.....	99,458 00
Chinook Oils Ltd.....	Chinook No. 1.....	113,526 67
Chinook Oils Ltd.....	Chinook No. 2.....	51,921 25
Calmont Oils Ltd.....	Calmont No. 1A.....	89,400 00
Total, per Balance Sheet.....		<u>\$ 1,470,518 59</u>

* Well completed, and an additional advance to be made at the expiration of a 120 day period from the date of completion, equivalent to 15 per cent of the contract price of the completed well.

WARTIME OILS LIMITED—*Concluded*

Administrative Expenses for the period from April 6, 1943, the date of incorporation, to March 31, 1944

Salaries.....	13,968 79
Travelling.....	1,236 95
Automobile Operation.....	377 45
Postage, Telephone and Telegraph.....	178 36
Incorporation and Organization Expenses.....	423 78
Miscellaneous Office Expenses.....	138 07
Total, per Balance Sheet (Deferred Charge).....	<u>\$ 16,323 40</u>

WARTIME SHIP

Balance Sheet as

ASSETS

Cash on Hand.....		789 37
Advances and Deposits.....		36,226 73
Deferred Charge—Office Furniture and Equipment, at cost.....		42,068 13
Dominion of Canada—		
Administrative Expenses for the year ended March 31, 1944 (Schedule "A").....	897,548 20	
Deduct—Advances for Administrative Expenses.....	840,338 07	
		57,210 13
		<u>\$ 136,294 36</u>
		(SHIPBUILDING)
Accounts Receivable—		
Shipbuilders.....	1,939,119 70	
Sundry.....	44,290 37	
		1,983,410 07
Sales Tax Prepaid.....		1,039,620 32
Advances made to, and progress claims accepted from component parts manufacturers.....		7,715,227 53
Inventories of component parts, at book value (including parts used in ships under construction)....		10,173,426 95
Advances made to, progress claims accepted from, and component parts invoiced to shipbuilders, less estimated cost of ships delivered and under construction.....		25,810,801 44
Construction Account (Schedule "B").....		124,607,207 38
Advances to shipbuilders and component parts manufacturers, on account of cancelled contracts....		2,415,221 39
Interim Billings Adjustment Account—Excess of estimated cost of ships delivered to March 31, 1944, over total of interim billings.....		6,880,432 72
		<u>\$180,625,348 10</u>

NOTE:

As at March 31, 1944, there were indeterminate liabilities, believed to approximate \$5,000,000, in respect of cancelled contracts.

Approved on behalf of the Board.

C. L. DEWAR,
Director.

R. A. C. HENRY,
Director.

BUILDING LIMITED

at March 31, 1944

LIABILITIES

Bank Overdraft.....	116,537 27
Accounts Payable.....	19,722 09
Share Capital—	
Authorized: 1,000 shares of no par value.	
Issued: 35 shares, fully paid.....	35 00

\$ 136,294 36

TRUST ACCOUNT)

Bank Overdraft.....	16,279,701 52
Accounts Payable—	
Shipbuilders.....	1,476,599 13
Component Parts Manufacturers.....	2,809,590 22
Department of Munitions and Supply.....	3,936,495 27
	<hr/> 8,222,684 62
Dominion of Canada—	
Advances for shipbuilding construction.....	683,692,648 78
Deduct—Value of ships delivered to March 31, 1944, at interim billing prices.....	527,569,686 82
	<hr/> 156,122,961 96

\$ 180,625,348 10

I have examined the accounts of Wartime Shipbuilding Limited for the year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME SHIPBUILDING LIMITED—*Continued*

Administrative Expenses for the year ended March 31, 1944

Salaries.....	611,145 39
Living Expenses and Allowances.....	21,832 49
Travelling.....	83,778 18
Telephone and Telegraph.....	58,705 26
Industrial Health Division—Salaries and Expenses.....	31,638 33
Rent, Light and Water.....	28,970 67
Professional Fees and Expenses.....	14,099 17
Office Supplies and Expenses.....	11,925 31
Blue Printing and Draughting Supplies.....	9,610 91
Industrial Relations Expenses.....	6,682 20
Express, Postage and Excise.....	6,627 18
Repairs and Maintenance.....	3,106 34
Audit Fees.....	2,625 00
Unemployment Insurance.....	1,414 18
Miscellaneous.....	5,387 59
Total, applied against Dominion of Canada Advances.....	\$ 897,548 20

SCHEDULE "B"

WARTIME SHIPBUILDING LIMITED—*Concluded*

Construction Account for the year ended March 31, 1944

Balance as at April 1, 1943.....	67,580,359 05
Add—	
Advances to shipbuilders, under cost plus fee contracts (including \$151,275,505 54 made by the Department of National Defence-Naval Services, and the Department of Munitions and Supply, prior to January 17, 1944, and transferred to the Company as at that date).....	363,294,352 00
Less—Portion in excess of estimated cost of ships delivered or under construction as at March 31, 1944.....	25,810,801 44
	337,483,550 56
Progress claims (including price variation claims) accepted from shipbuilders in connection with ships delivered or under construction, under fixed price contracts.....	1,692,147 25
Progress claims received and outstanding in connection with ship conversion work.....	4,450,000 00
Component parts supplied to shipbuilders in respect of ships delivered.....	56,989,218 72
Inspection Fees.....	203,390 00
Miscellaneous.....	96,323 45
	400,914,629 98
	468,494,989 03
Deduct: Ships delivered during Year—Under cost plus fee contracts, at preliminary cost values.....	338,767,734 63
Under fixed price contracts, at basic contract prices.....	5,120,047 02
	343,887,781 65
Balance as at March 31, 1944, per Balance Sheet.....	\$124,607,207 38

ASSETS		LIABILITIES
Fixed—		
Lands, Buildings, etc.		Dominion Government—
Machinery, Equipment, etc.		Department of Munitions and Supply.....
		Department of National Defence.....
		Department of Transport.....
(Current—		
Receiver General.....	63,135,797 64	Current—
Accounts Receivable.....	5,828,307 21	Accounts Payable.....
Accountable Advances.....	174,841 56	Department of National Revenue—
Inventories—		Sales Tax.....
Materials and Supplies.....	5,516,932 54	War Savings Certificates Suspense.....
Work in Progress.....	5,086,943 87	Unadjusted Credits.....
Finished Goods.....	617,464 15	
Deferred Charges.....		
Surplus or Deficit—		
Surplus at April 1, 1943.....	346,672 62	
Deficit for 1943-44, per Operating Statement.....	925,586 82	
	<u>578,914 20</u>	
	<u>\$119,206,300 05</u>	
* Of War Expenditures only		
		<u>\$ 119,206,300 05</u>

* Of War Expenditures only

PUBLIC ACCOUNTS: PART II

DOMINION ARSENAL—QUEBEC, P.Q.—*Concluded*

Operating Statement for the Fiscal Year ended March 31, 1944

Sales at Billing Prices.....			31,072,678 84
<i>Deduct—</i>			
Inventories of Work in Progress and Finished Goods as at April 1, 1943.....	6,226,747 04		
Direct Expenses—			
Labour.....	11,705,025 83		
Raw Materials.....	13,229,662 30		
		24,934,688 13	
Indirect Expenses—			
Labour.....	2,784,019 02		
Materials and Supplies.....	1,357,048 74		
Office Shop Salaries.....	86,879 68		
	4,227,947 44		
Less—Spoilage sold as scrap	712,346 12		
		3,515,601 32	
General Maintenance—			
Other Labour.....	1,182,232 08		
Material and Supplies.....	896,884 78		
Other Expenses.....	353,960 00		
		2,433,076 86	
Administration—			
Salaries and Wages of Staff.....	475,340 35		
Travelling Expenses.....	12,027 70		
Materials and Supplies.....	182,034 40		
Unemployment Insurance.....	144,523 73		
		813,926 18	
		37,924,039 53	
Less—Transferred to Inspection Board of the United Kingdom....	221,365 85		
Inventories of Work in Progress and Finished Goods as at March 31, 1944	5,704,408 02	5,925,773 87	
			31,998,265 66
Deficit for 1943-44.....			\$ 925,586 82

DOMINION ARSENAL—LINDSAY, ONTARIO

Balance Sheet as at March 31, 1944*

ASSETS		LIABILITIES	
Fixed—		Dominion Government—	
Buildings, Machinery, Equipment, etc.	2,787,093 27	Department of Munitions and Supply	6,118,650 60
Current—		Department of National Defence	1,310,991 66
Receiver General	2,116,487 15		<u>7,429,642 26</u>
Accounts Receivable	613,331 32		
Finished Goods Shipped—not billed	849,884 86		
Inventories—		Current—	
Materials, Supplies, etc.	546,285 02	Accounts Payable	45,695 12
Work in Process	89,452 03	Unclaimed Wages	304 24
Finished Goods	264,138 36	Victory Loan Suspense	101 40
	<u>899,875 41</u>	War Savings Certificates Suspense	363 50
Deferred Charges	4,479,578 74		<u>46,464 26</u>
	<u>95,576 92</u>		
Surplus or Deficit—			
Deficit for 1943-44, per Operating Statement	7,362,248 93		
	<u>113,857 59</u>		
	<u>\$ 7,476,106 52</u>		<u>\$ 7,476,106 52</u>

* Of War Expenditures only

PUBLIC ACCOUNTS: PART II

DOMINION ARSENAL—LINDSAY, ONTARIO—*Concluded*

Operating Statement for the Fiscal Year ended March 31, 1944

Sales at Billing Price.....				3,676,235 88
<i>Deduct—</i>				
Inventories of Work in Process and Finished Goods as at April 1, 1943.....			1,244,693 63	
Materials Used:				
Inventory of Materials, Supplies etc., April 1, 1943.....	561,756 86			
Purchases during year.....	2,266,574 30			
Less—Sales of scrap, etc.....	67,188 40	2,199,385 90		
			2,761,142 76	
Less—Inventory of Materials, Supplies, etc., March 31, 1944...		546,285 02		
			2,214,857 74	
Labour, Plant Overhead and Administration Expense.....			1,534,017 35	
			4,993,568 72	
Less—Inventories of Work in Process and Finished Goods.....	353,590 39			
Finished Goods Shipped—not billed.....	849,884 86		1,203,475 25	
				3,790,093 47
Deficit for 1943-44.....				\$ 113,857 59

1943-44

PUBLIC ACCOUNTS

PART II

KK

DEPARTMENT OF NATIONAL DEFENCE
ARMY SERVICES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

ARMY SERVICES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	42,655 75	Ordinary	211,463 87
War	1,328,804,798 66	Special Receipts	13,855,611 56
	<u>\$ 1,328,847,454 41</u>		<u>\$ 14,067,075 43</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances.....	6,707,183 47	[9] Floating Debt	nil
		[10] Deposit and Trust Accounts.....	5,155,469 85
		[12] Deferred Credits .....(Dr.)	5,451 50
		[13] Sundry Suspense Accounts.....	11,677,450 60
	<u>\$ 6,707,183 47</u>		<u>\$16,827,468 95</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page KK—31.

REVENUES

Comparative Summary

Ordinary Revenue—		1943-44	1942-43
A Refunds of Expenditure.....		263 22	6,140 11
B Premium, Discount and Exchange.....		15 58	
C Miscellaneous		211,185 07	194,891 12
Total Ordinary		211,463 87	201,031 23
Special Receipts—			
D Refunds of Previous Years' War Expenditures.....	11,928,649 15		6,051,263 34
E Sale of Surplus War Assets.....	1,907 00		3,592 50
F Miscellaneous War Revenues.....	1,925,055 41		1,777,515 38
Grand Total		<u>\$ 14,067,075 43</u>	<u>\$ 8,033,402 45</u>

During the year it was decided that certain revenues and refunds from War activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made; and, for comparative purposes, the 1942-43 Summary of Revenues has been similarly reclassified.

Details

Ordinary Revenue—

A Refunds of Expenditure: Refunds of previous years' expenditure.....	263 22
B Premium, Discount and Exchange.....	15 58
C Miscellaneous: Militia Pension Act, 1901, \$211,167; conscience money, \$18.07.....	211,185 07

Total Ordinary 211,463 87

Special Receipts—

D Refunds of Previous Years' War Expenditures: Army, \$11,290,793.13; Departmental Administration, \$24,390.66; Dependents' Allowance Board, \$15.82; Dependents' Supplementary Grants Fund, \$1.666; Internment Operations, \$7,471.73; Inspection Board, United Kingdom and Canada, \$604,308.81.....	11,928,649 15
E Sale of Surplus War Assets.....	1,907 00
F Miscellaneous War Revenues: Grazing permits, \$415; hay cutting privileges, \$800.25; wood-cutting privileges, \$332; rent of land, \$3,954.37; rent of public buildings, \$11,613.48; permits, various, \$519.09; rent of stores and equipment, \$120; commission on telephones, \$53,846.80; receipts from wireless stations, \$112,104.97; labour charges, \$43,142.04; barrack damages, \$59,320.23; fines and forfeitures, \$1,358.28; bank interest, \$3.15; general, \$587,862.78; Sales of: items authorized by the Salvage Officer, \$62,578.42; medals and ribbons, \$392.65; miscellaneous items, \$55,302.88; items authorized by Army Salvage and Disposal Board, \$931,389.02.....	1,925,055 41

Grand Total \$ 14,067,075 43

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	40,510 42	25,942 47	729,750 42	373,985 76
Continuing Statutory Provisions.....	16,713 28	16,713 28	16,381 96	16,381 96
	57,223 70	42,655 75	746,132 38	390,367 72
Allotted from the War Appropriation..	1,337,893,500 00	1,328,804,798 66	1,043,534,372 00	1,037,790,405 82
Total	\$ 1,337,950,723 70	\$ 1,328,847,454 41	\$ 1,044,280,504 38	\$ 1,038,180,773 54

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
KK-4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S. and Department of National Defence Act, c. 136, R.S. as amended...	10,000 00	10,000 00	
KK-4	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
NORMAL SERVICES					
KK-4	174	Grants to Military Associations and Institutes, as detailed in the Estimates.....	11,625 00	6,760 48	4,864 52
KK-4	175	Miscellaneous Maintenance and Adjustments (War of 1914-18).....	20,720 00	14,495 30	6,224 70
KK-5	176	Battlefields Memorials.....	5,700 00	2,221 27	3,478 73
PENSIONS AND OTHER BENEFITS					
Civil Pensions—					
KK-5	177	Robert Allen.....	269 52	269 52	
KK-5	178	Walter Pettipas.....	515 90	515 90	
KK-5	179	Florence Walker.....	360 00	360 00	
KK-5	180	Arnold Truman Townsend.....	420 00	420 00	
KK-5	181	Michael Mountain.....	420 00	420 00	
KK-5	182	Mrs. Alice Smuck.....	480 00	480 00	
KK-5	Stat.	Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940	2,499 96	2,499 96	

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
SUPERANNUATION AND RETIREMENT BENEFITS					
KK-5	Stat.	Gratuities to families of deceased employees Civil Service Act, c. 22, R.S.	2,213 32	2,213 32	
		Total Ordinary.....	57,223 70	42,655 75	14,567 95
		Total War (Details on page KK-6).....	1,337,893,500 00	1,328,804,798 66	9,088,701 34
		Grand Total.....	\$1,337,950,723 70	\$1,328,847,454 41	\$ 9,103,269 29

Salary of Minister, Hon. J. L. Ralston, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

NORMAL SERVICES

Vote 174 Grants to Military Associations and Institutes, as detailed in the Estimates

	Estimates	Allotments	Expenditures
Rifle Associations:			
Dominion of Canada.....	7,500 00	7,500 00	3,835 48
Military and United Services Institutes:			
Canadian, Toronto.....	1,000 00	1,000 00	1,000 00
Western, Winnipeg.....	250 00	250 00	250 00
Alberta, Calgary.....	250 00	250 00	250 00
United Services, Vancouver.....	250 00	250 00	250 00
United Services, Regina.....	250 00	250 00	250 00
Royal Military College Club of Canada.....	100 00	100 00	
United Services, Saskatoon.....	150 00	150 00	150 00
Nova Scotia, Halifax.....	250 00	250 00	250 00
United Services, Vancouver Island, Victoria.....	150 00	150 00	150 00
United Services, Ottawa.....	250 00	250 00	
United Services, Quebec.....	250 00	250 00	
United Services, Moose Jaw.....	150 00	150 00	
New Brunswick, Saint John.....	125 00	125 00	125 00
Military Institute, London.....	150 00	150 00	150 00
Military Institute, Edmonton.....	100 00	100 00	
Military Institute, Kingston.....	100 00	100 00	
Military Institute, Charlottetown.....	100 00	100 00	100 00
United Services, Montreal.....	250 00	250 00	
	\$ 11,625 00	\$ 11,625 00	\$ 6,760 48

These grants are mainly for the purpose of encouraging and promoting interest in rifle shooting, assisting rifle associations in defraying expenses of annual prize meetings and assisting military and united services institutes.

In view of the urgent necessity of using all available funds for more essential war services, it was decided to discontinue the grants to service associations. Activities of rifle associations, other than the Dominion of Canada, have been suspended for the duration of the war.

Payments were made to associations and institutes as indicated in the expenditures column above.

Vote 175 Miscellaneous Maintenance and Adjustments (War of 1914-18)

	Estimates	Allotments	Expenditures
A Temporary Assistance.....	5,100 00	5,100 00	5,075 84
B Cost of Living Bonus.....	225 00	300 00	299 16
C Purchase and Erection of Headstones in Canada.....	13,500 00	13,500 00	\$323 79
D Sundries.....	1,895 00	1,820 00	796 51
	\$ 20,720 00	\$ 20,720 00	\$ 14,495 30

This grant was provided to meet certain expenses arising from the War of 1914-18, including purchase and erection of headstones on graves in Canada of ex-members of His Majesty's Forces, care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Dominion Archives; grant for care and maintenance of Medical War Museum at McGill University; replacement of war medals and decorations.

A This consists mainly of Military Museum Board salaries and a portion of the salary of H. C. Osborne, Secretary of the Canadian Battlefields Memorials Commission (see Battlefields Memorials, Vote 176).

Vote 176 Battlefields Memorials

	Estimates	Allotments	Expenditures
Temporary Assistance	2,200 00		2,199 96
Wages	1,500 00		
Total Salaries and Wages.....	3,700 00	3,700 00	2,199 96
Operating Expenses of Properties.....	500 00	500 00	21 31
Repairs and Upkeep of Buildings and Works.....	500 00	500 00	
Sundries	1,000 00	1,000 00	
	<u>\$ 5,700 00</u>	<u>\$ 5,700 00</u>	<u>\$ 2,221 27</u>

The grant for Battlefields Memorials was provided to meet expenses in connection with the Canadian battlefields memorials in France and Belgium.

H. C. Osborne, Secretary of the Canadian Battlefields Memorials Commission, was paid a salary of \$1,500 from this vote and \$1,500 from Vote 175. In addition, he was paid \$2,400 in connection with the Imperial War Graves Commission, which was charged to the United Kingdom Government. A. L. Watson, Secretarial Assistant, was paid \$699.96 from this vote and \$3,600 which was charged to the United Kingdom Government in connection with the Imperial War Graves Commission.

PENSIONS AND OTHER BENEFITS

Votes 177 to 182 Civil Pensions

	Estimates	Expenditures
177 Robert Allen	269 52	269 52
178 Walter Pettipas	515 90	515 90
179 Florence Walker	360 00	360 00
180 Arnold Truman Townsend.....	420 00	420 00
181 Michael Mountain	420 00	420 00
182 Mrs. Alice Smuck.....	480 00	480 00
	<u>\$ 2,465 42</u>	<u>\$ 2,465 42</u>

These pensions are provided for payment of compensation to former civilian employees of the Department who sustained injuries in the performance of their regular duties which resulted in permanent disability; also to families of former civilian employees who were killed in the discharge of their duties.

Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940	<u>\$ 2,499 96</u>
---	--------------------

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	<u>\$ 2,213 32</u>
---	--------------------

PUBLIC ACCOUNTS: PART II

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Total Expenditures to date
CURRENT			
KK-10 Army Services.....	1,321,332,345 00	1,312,347,620 73	3,284,711,827 58
Sundry Services:			
KK-16 Departmental Administration	1,420,000 00	1,416,036 17	5,156,313 13
KK-17 Dependents' Allowance Board	697,700 00	675,200 85	1,926,001 12
KK-18 Dependents' Supplementary Grants Fund	2,742,990 00	2,742,989 65	3,701,957 11
KK-19 Internment Operations.....	1,100,465 00	1,100,464 16	5,118,661 17(a)
KK-19 Inspection Board of the United Kingdom and Canada.....	10,600,000 00	10,522,487 10	26,344,701 86
NON-CURRENT			
Censor Services—Cable and Trans-Oceanic.....			512,391 64(b)
Directorate of Public Relations.....			197,594 98(c)
Experimental Station.....			191,790 63(c)
Northwest Territories and Yukon Radio Services.....			474,770 81(d)
Royal Military College.....			855,626 09(e)
			3,329,191,636 12
Less total Refunds to Previous Years' War Expenditures, Sale of Surplus War Assets, Miscellaneous War Revenues, and War Appropriation Acts to date.....			29,470,642 14
	<u>\$ 1,337,893,500 00</u>	<u>\$ 1,328,804,798 66</u>	<u>\$ 3,299,720,993 98</u>

- (a) Prior to the fiscal year 1942-43 expenditures on internment operations were divided between the Department of the Secretary of State and the Department of National Defence. Pursuant to the provisions of P.C. 36/500, dated January 20, 1943, the administration of internment operations and refugee camps was transferred to this Department.
- (b) Effective April 1, 1942, all aspects of censorship were co-ordinated under the Department of National War Services in accordance with P.C. 4012 of May 13, 1942, and Treasury Board Minute T.226417 B. dated June 26, 1942.
- (c) This expenditure is for the fiscal year 1942-43 only. Expenditures prior and subsequent to the fiscal year 1942-43 were provided for under Army Services allotment.
- (d) Provided for under Army Services allotment commencing with the present fiscal year.
- (e) Provided for under Army Services allotment commencing with the fiscal year 1942-43.

GENERAL COMMENTS

Sundry Services.—Included under the heading of Sundry Services in the following details of expenditures are the costs of services of a special nature and services which pertain to the three main services (Army, Navy and Air) collectively.

Purchase of Material.—Aside from local purchase authority granted to various National Defence officials, the Department of Munitions and Supply purchases all material.

List of Suppliers.—A list of amounts totalling \$10,000 or over paid to contractors and suppliers is given further on in this section.

Payments made to Commodity Prices Stabilization Corporation Limited.—Under the terms of P.C. 625, February 1, 1944, the principle was established that if any commodity purchased by a department of the government is subject to payment of a subsidy by the Corporation, the cost of such subsidy is to be borne by the department concerned and not by the Corporation. Accordingly, and as the Corporation pays these subsidies initially, this Department refunded to the Corporation during the year the amounts it had expended for subsidies on commodities purchased by this Department as follows: fresh milk, \$1,107,882.96; butter, \$742,584; grapefruit juice, \$13,000; crude oil products, \$11,874.31.

Purchases in the United States.—Materials are procured from suppliers in the United States through three main channels: private American contractors, the Government of the United States, and the British Ministry of Supply Mission.

Payment for purchases from private firms is made in advance of shipment by means of requisition for cheque submitted through the Department of Munitions and Supply. This prepayment plan developed from the provisions of the Neutrality Act which terminated with the entry of the United States into the war. With few exceptions, this plan is still being used and has developed considerable unliquidated advances which are

cleared when suppliers' invoices certified as to receipt of materials by officials of the Department of National Defence are received. Some difficulty is still being experienced in obtaining certified invoices, although considerable improvement in reducing these advances was noted during the present fiscal year and of the several millions advanced during 1940-41 and 1941-42 all have been cleared with the exception of the relatively small amount of \$263,623.

Certain supplies, by reason of priority, were obtained from the Government of the United States through the Office of Lend Lease Administration. Purchases of this nature are known as Canpay Requisitions and payment is made to the Treasurer of the United States. Prior to June, 1942, these items were handled on a prepayment basis similar to the plan developed for payment to private suppliers. This proved impracticable due to difficulties associated with the allocation of materials, which sometimes occasioned long delays, and large refunds of advances became necessary. The prepayment plan was abandoned in June, 1942, in favour of a suggested monthly payment plan for actual shipments supported by certified vouchers (known as Shipping Tickets). However, due to difficulties which developed in obtaining proper documentation, this proposed plan did not become operative and interim advances against shipments were made in the following amounts (American funds): \$18,000,000 in April, 1943 (1942-43); \$27,000,000 in December, 1943; and \$160,000,000 in April, 1944 (total in Canadian currency, \$227,550,000).

In an endeavour to assist in having a reasonably expeditious accounting for advances made, a branch office of the Canadian Treasury was opened in Washington during the early part of the fiscal year. It has consulted the various departments of the Canadian government involved, and has established effective contacts with those departments of the United States government that are concerned with supplying the required materials. To date, it is felt that satisfactory progress has been made toward liquidation of outstanding advances.

Supplies not procurable from other sources are obtained from the British Ministry of Supply Mission in the United States. These items are paid in Canadian funds against certified shipping tickets. To March 31, 1944, orders had been placed with an estimated value of \$5,881,070; and deliveries have been completed and paid for in the amount of \$1,779,420. This arrangement was terminated during the fiscal year.

Cancellation of Contracts.—Due to various factors, but mainly that of diminishing requirements, contracts are subject to termination when considered necessary. The procedure concerning compensation charges is covered by regulations of the Department of Munitions and Supply pursuant to the provisions of P.C. 9018 dated November 23, 1943, and P.C. 136 dated January 21, 1944. The amount paid by this Department (Army) during the fiscal year was \$16,397.79.

Capitation rate for maintenance of Canadian Army Forces in the United Kingdom.—As a result of extensive negotiations carried out between overseas representatives of the Department of National Defence—Army Services and officials of the War Office of the United Kingdom, an agreement was reached during the fiscal year for settlement on the basis of capitation rates for the maintenance of Canadian Army Forces, from the date of their arrival in the United Kingdom to September 30, 1942, inclusive.

This capitation rate, approved by P.C. 59/2814 dated April 7, 1943, covers the cost of supplies and stores, other than initial equipment, supplied from British sources and is made up of the items listed hereunder.

		Per Man-Day
		Sterling (Pence)
		Canadian equivalent at \$4.47 to the £ (Approx.)
Canadian Army Forces, other than Nursing Sisters and Canadian Women's Army Corps		
1 Rations	13-43	\$0-25013
2 Fuel and Light.....	2-50	0-04656
3 Accommodation—Unit	10-13	0-18992
4 Clothing and personal equipment.....	3-45	0-06425
5 Medical Supplies	28	0-00521
6 R.A.S.C. vehicles	1-36	0-02533
7 Armoured fighting vehicles.....	4-00	0-07450
8 Unit and technical vehicles.....	84	0-01564
9 Artillery equipment	1-34	0-02495
10 Small Arms	20	0-00372
11 Artillery Ammunition	2-30	0-04282
12 Small Arms Ammunition.....	1-14	0-02081
13 Engineer Stores	14	0-00260
14 Signal Stores	15	0-00279
15 General Stores	1-96	0-03650
16 Petrol and Lubricants.....	4-86	0-09051
17 Miscellaneous	1-92	0-03576
50-00 pence		\$0-93100
or, £0-4-2		

		Per Man-Day
	Sterling (Pence)	Canadian equivalent at \$4.47 to the £ (Approx.)
Nursing Sisters and Canadian Women's Army Corps		
1 Rations	13.43	\$0-25013
2 Fuel and Light.....	2.50	04656
3 Accommodation	10.13	18867
4 Miscellaneous .....	.94	01750
	27.00 pence	\$0-50286
	or, £0-2-3	

Negotiations are in progress with a view to agreement on capitation rates for maintenance subsequent to September 30, 1942 in areas within and outside the United Kingdom.

Accountable advances were made to the United Kingdom Government during the fiscal year 1943-44 for maintenance of Canadian Army Forces amounting to \$84,734,125, including \$20,915,000 for maintenance in theatres of operations outside the United Kingdom.

Advances are made monthly, the theatres of operations in which Canadian Troops serve being determining factors in arriving at a tentative amount for each monthly payment. Advances for maintenance in theatres of operations outside the United Kingdom are based on a tentative rate of 15 shillings per man-day. Necessary adjustments will be made as and when final rates are approved for periods subsequent to September 30, 1942.

Initial equipment supplied from British sources to the Canadian Army in the United Kingdom.—This comprises engineer stores, signal stores, general stores, certain types of vehicles, artillery ammunition, small arms ammunition, medical stores, clothing and personal equipment, etc., supplied from time to time, from British stocks to the Canadian Army in the United Kingdom. British and Canadian stocks are pooled and settlements are made from time to time based upon Canadian contributions to and withdrawals from such stocks.

Capitation rate for Ocean Transportation on chartered vessels to and from the United Kingdom.—Original arrangements covering ocean transportation of Canadian Armed Forces to and from the United Kingdom on vessels chartered by the British Ministry of War Transport were to the effect that Canada was to pay the actual hire and operating costs of each vessel for the period that it was in use transporting Canadian Forces.

As this method of payment was found impracticable, a tentative agreement was reached with the British Ministry of War Transport which has been authorized to accept settlement on the basis of the following per capita rates for eastbound or westbound single passage, including equipment and baggage, on chartered troopships between Canada and the United Kingdom.

As approved by P.C. 5824 dated July 29, 1943 and P.C. 65 1983 dated March 21, 1944, the capitation rates are as follows:

Period	Sterling	Canadian Equivalent at \$4.47 to the £	Authority
Beginning of War to Dec. 31, 1940.....	£23	\$102 81	P.C. 5824
Jan. 1, 1941 to Dec. 31, 1941.....	21	93 87	P.C. 5824
Jan. 1, 1942 to Dec. 31, 1942.....	17	75 99	P.C. 5824
Jan. 1, 1943, to Dec. 31, 1943.....	17	75 99	P.C. 65/1983
Jan. 1, 1944, until review requested by either Government	15	67 05	P.C. 65/1983

Rates for children entitled to transportation in 1943 and 1944 are authorized by P.C. 65, 1983 as follows: Over 5 years up to 12 years—50 per cent of adult rate; over 1 year up to 5 years—25 per cent of adult rate; up to 1 year—15 shillings.

The foregoing per capita rates are applicable to the following personnel: Canadian Army Forces, Royal Canadian Air Force, Royal Canadian Navy, all Canadian Government civilian employees and other authorized persons, the payment of whose passage is a Canadian Government responsibility.

Advances made to the British Ministry of War Transport up to March 31, 1944 are: 1940-41, \$2,905,500; 1941-42, \$6,705,000; 1942-43, \$6,705,000; 1943-44, \$7,152,000. These payments are to be accounted for by submission of supporting statements from overseas officials.

Joint United Kingdom and Canada Ordnance Depot.—This depot, situated in Canada, is a joint undertaking for the purpose of receiving, assembling, issuing and shipping to the United Kingdom or any theatre of war, technical stores and vehicles manufactured in Canada and in the United States, for Canadian account, United Kingdom account and the accounts of other Allied governments.

A basis for the division of capital costs had not been agreed upon at the close of the fiscal year but it is proposed that operating costs be pro-rated on the basis of tonnage shipped.

Inter-Service financial adjustments pertaining to Navy, Army and Air Force Services.—During the year considerable progress was made in eliminating or simplifying financial adjustments with the Armed Services involved, thereby effecting appreciable economies:

(a) Damage claims against the Crown.—P.C. 62/9745 dated December 27, 1943, provides, "that claims for damages to vehicles, stores or other public property and for expenses and non-effective charges incurred relative to injured Service personnel, arising out of any accident between vehicles of any two or more of the Armed Services of Canada be dealt with on the basis of mutual forbearance of claims (knock for knock basis).

"That damages payable for personal injuries to, or damage to property real or personal of, persons or corporations other than the Armed Services or the members thereof, arising out of or caused by or through accidents involving vehicles of any two or more of the said Services, be borne by and debited to the Service whose vehicle, in the opinion of the Judge Advocate-General, was primarily responsible therefor.

"That the provisions of this Order apply to all outstanding claims not finally disposed of as of the date hereof". This Order in Council further provides "that all claims for \$200 or more made by persons or corporations other than the Armed Services or the members thereof shall be referred to the Deputy Minister of Justice pursuant to the provisions of P.C. 80/1045, dated March 19, 1940, with a request for his opinion as to whether or not in the circumstances, there is any legal liability on the part of the Crown, and if so, whether the claim should be settled in full or an endeavour made to obtain a compromise". Similar arrangements are in force as between Canada, the United Kingdom and the United States.

(b) Dental Services.—A simplified system of financial adjustments covering costs of Canadian Army dental companies attached to the Naval Services was inaugurated during the present fiscal year. An agreement was reached whereby the army, in return for a lump sum payment from the Naval Services based upon the estimated cost of the services to be rendered by the dental companies and detachments, would assume the actual cost as a charge to Army Appropriation.

Accordingly, as authorized by Treasury Board Minute T.247976 B dated September 30, 1943, an amount of \$600,000 was received from the Department of National Defence, Naval Services, to cover expenditures during the fiscal year 1943-44 for pay and allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving the Royal Canadian Navy, and credited to the allotment for Army Services.

Arrangements, whereby actual pay and allowances, travel, transportation, rations and accommodation of Canadian Dental Corps personnel of the Army serving the Royal Canadian Air Force are paid from Air Force funds, have been in operation since 1942.

(c) Medical Stores.—P.C. 90/3303, dated April 23, 1943, provides, "that authority be granted for the Department of National Defence, Army, to render unitemized bills on a lump sum basis to the Department of National Defence for Naval Services and the Department of National Defence for Air and that these Departments be empowered to make settlement on that basis and for such amounts as may be agreed upon."

As provided in this Order in Council, payments were made by the Naval and Air Services of \$250,000 and \$725,000 respectively, for anticipated procurements, during the fiscal year ending March 31, 1944, and credited to the allotment for Army Services.

Subsequent to this Order in Council it was ascertained that the payment by Air Services covered expendable medical stores only, while payment from Naval Services represented both expendable and non-expendable stores. Consequently, as authorized by P.C. 65/3275 dated May 3, 1944, a further payment of \$390,000 covering non-expendable medical stores supplied by the Army during the fiscal year was received from Air Services, and credited to the allotment for Army Services.

Inter-Department financial arrangements.—Medical arrangements for the Defence Forces in Canada: When services pertaining to hospitalization of Army personnel are performed by the Department of Pensions and National Health, the agreement now in effect provides that payments of accounts covering such services are absorbed by the above mentioned Department in a special appropriation allotted for this purpose. Consequently, no bills in this connection are submitted to or paid by the Department of National Defence.

If personnel are not referred to the Department of Pensions and National Health for hospitalization or treatment, the bills in such cases are paid by the Department of National Defence in the usual manner as the former department does not pay for treatment of personnel who have not been referred to them.

Medical and dental attention of Canadian personnel in the United States of America and of United States personnel in Canada.—Arrangements have been completed whereby personnel of the United States Navy, United States Army, and any other components of the Armed Forces of the United States, while on duty, on furlough, or on leave of absence in Canada, and who cannot reasonably obtain medical care (including out-patient, medical or dental treatment and hospitalization) from the medical and dental facilities provided by their own Government, receive such medical care as is necessary to meet their immediate requirements from the medical and dental facilities under the jurisdiction of the Naval, Military and Air Force of Canada, to the extent that such facilities are available. This is on a free and reciprocal basis. Should the period of this medical care exceed thirty days, the authorities concerned are notified with a view to transferring the patients to medical or dental facilities in their own country.

ARMY SERVICES

Allotment: Army Services.....	1,321,332,345 00
Expenditures.....	\$1,312,347,620 73

A distribution of expenditures follows:

A Salaries and Wages.....	12,009,086 65
B Pay and Allowances.....	495,142,584 38
C Travel, Transport and Freight.....	65,188,975 92
D Operating Expenses of Properties.....	20,924,248 29
E Construction and Repairs.....	44,789,770 45
F Clothing, Necessaries and Miscellaneous Stores—	
Clothing and Necessaries.....	45,699,316 07
Personal Equipment.....	5,912,919 53
Barrack and Miscellaneous Stores.....	15,292,755 50
Laundry.....	1,878,299 40
Casual Labour.....	1,818,156 42
G Armament Stores—	
Small Arms and Machine Guns.....	10,508,286 64
Guns, Howitzers, Mortars, etc.....	30,206,352 90
Miscellaneous Stores.....	5,063,687 05
Mechanical Transport Vehicles and Equipment.....	94,911,748 47
Tanks and Armoured Fighting Vehicles.....	70,764,345 80
H Signal and Wireless Equipment.....	24,778,584 02
I Ammunition—	
Small Arms and Machine Gun Ammunition.....	7,619,074 53
Gun Ammunition.....	16,548,866 30
Miscellaneous Ammunition.....	3,485,173 71
J Operating Costs—Mechanical and Water Transport.....	7,491,391 51
K Food Supplies.....	47,578,554 40
L Medical Stores and Services.....	2,807,432 89
M Dental Stores and Services.....	524,165 25
N Printing and Stationery.....	3,949,399 14
O Training Equipment not provided elsewhere.....	355,793 35
P Sundries.....	4,844,662 43
Q Special Progress Payments to United States.....	207,570,000 00
R Advances on Capitation payments for maintenance	
Canadian Army Overseas.....	84,734,125 00
Less amount distributed to certain of the above accounts.....	18,774,000 00
	65,960,125 00
S Payments received from United Kingdom on Experimental Station.....Cr.	1,276,135 27
	<u>\$1,312,347,620 73</u>

Salaries and Wages are those of civilians employed by Army Services, including: surveyors and engineers employed by the Engineer Services; clerks and stenographers in Army offices and Ordnance Depots; caretakers, firemen and others employed at Army properties. Wages of employees on day labour projects performed by Engineer Services are included in E—Construction and Repairs; and wages of personnel employed at Ordnance Depots as packers, helpers, etc., are shown separately under F—Casual Labour.

As of March 31, 1944 there were 14,685 civilian employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Agnew, J. C.....	\$ 2,820 00		Beaulieu, G.	2,640 00	
*Aldwinkle, J. A.....	2,700 00		Benson, L. C.....	3,000 00	
Alison, R. G. (Dec. 20)...	3,600 00		Berry, D. T. (Feb. 24)...	2,820 00	
Anderson, R. W.....	2,400 00		Black, E. M.....	2,400 00	
Anderson, W. (July 11)...	4,300 00		Blair, D.	3,780 00	
*Attfield, A. E.....	3,420 00		Blakey, W. G.....	3,000 00	
Baird, J.	2,700 00		Blatchford, H. C.....	2,520 00	\$ 1,238 03
Barham, E. W.	2,520 00		Bolduc, A.	2,460 00	
Barrett, H. M.....	6,000 00		Bowie, F. G.....	2,760 00	
Bartlett, H. L.....	3,300 00		Bridger, W. R. P.....	4,680 00	
Bate, D.	2,400 00		Brown, R. S. (Aug. 10)...	2,940 00	
Bates, A. C.....	2,820 00		Brownlee, E. (Jan. 31)...	2,520 00	797 77
Beal, G. P.....	3,840 00		*Bruton, W. S.....	2,700 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Burke, M.	4,300 00	348 76	Hings, D. L.	3,900 00	649 48
Cadieux, L.	4,000 00		Hiscock, H. W.	3,600 00	
Cameron, F. M.	2,820 00		Hooke, H. W.	2,700 00	
Canniff, F. H.	2,760 00		Hooks, T.	4,800 00	
Carlyle, L. (June 30) ..	2,400 00		Irwin, L. D. (Oct. 31) ..	3,600 00	
Carroll, G. F. (Dec. 23) ..	5,000 00		Johnson, F. A.	2,640 00	
*Chambers, S. W.	2,700 00		*Kempton, W. G.	2,700 00	
Clark, J.	2,700 00		*Kennedy, W. C.	2,700 00	
Clark, J. G. W.	6,500 00	3,492 92	King, A. M. (Feb. 29) ..	3,300 00	
Coates, M. G. (Sept. 16) ..	4,800 00		*King, C. P.	2,700 00	459 32
Coekburn, W.	3,000 00		King, D. T. (Oct. 20) ..	2,400 00	
Coloff, C. W. (weekly) ..	75 00		*Knapp, J. C.	4,080 00	
Cooper, R. H.	3,360 00		Lacroix, J.	2,880 00	
Courtright, M.	2,640 00		Lawson, H. H.	4,320 00	
Cox, E.	3,780 00		*Lear, A. J.	2,520 00	
Craig, K. M.	2,520 00		Little, M.	4,000 00	
Crag, J. H. (daily)	15 00	1,863 61	Lort, R. A. (Mar. 31) ..	2,820 00	
Crawford, A. M.	2,400 00	501 11	Low, C. D.	2,820 00	
*Crouse, T. P.	2,700 00		Lowman, C. (Jan. 9) ..	3,300 00	
*Cushing, T. D.	2,400 00		Mace, L. A.	3,000 00	
Dale, J. W. (June 5)	2,600 00		MacKenzie, G. F.	2,460 00	313 35
*Davidson, E. W.	2,700 00		MacLean, H. G.	3,500 00	
Davidson, G.	2,580 00		MacLean, T. A.	2,820 00	
Davidson, R. D.	3,300 00		Mah, H. W.	2,400 00	
*Davidson, W.	2,400 00		Manning, R. C.	6,000 00	786 27
Davis, C. C.	2,700 00		*Maple, H. E.	3,720 00	
Deegan, A. S.	3,300 00		Marrian, G. F. (Sept. 30) ..	4,500 00	
DeGusseme, M.	3,300 00		Marshall, I. M.	4,200 00	1,253 02
DesRivieres, J. G.	3,120 00		Marshall, J. S.	3,060 00	
*Donaldson, D. M.	2,700 00		Martel, J. E.	2,460 00	
Douglas, W.	2,760 00		*Mason, J. A.	2,700 00	
*Douglass, J. S.	4,980 00		Mason, S. G.	4,500 00	
Drew, T. H. (May 31) ..	2,400 00		Mathews, F.	4,200 00	
*Dudley, J.	2,700 00		Mathias, D. J.	2,640 00	511 00
Dunne, J.	2,400 00		McAulay, R. A. (Feb. 29) ..	4,140 00	
Edgar, H. S.	3,000 00		McCarthy, H. B.	3,360 00	
Edwards, G.	2,520 00		McCleery, E. J.	2,700 00	
Edwards, J. T.	2,820 00		*McClelland, H.	2,700 00	
*Ellor, H. (June 22)	2,700 00		*McDougall, A. C.	3,000 00	
Emond, P. L.	2,880 00	324 92	McDougall, L. F.	2,400 00	
*Erskine, G. P.	4,080 00		McElhiney, G.	2,400 00	
Evans, W. G.	2,820 00		McIntosh, R. L.	4,500 00	
Evely, W. W.	2,520 00		*McIntyre, A. C.	2,700 00	
Faurer, C.	2,400 00		McIntyre, W. H.	2,520 00	
Findlay, J. T. (Jan. 26) ..	2,700 00		McKay, R. W.	3,720 00	
Fisher, K. C.	4,020 00		McKenna, J. A.	3,600 00	
Forrester, G. E.	2,700 00		McLean, A. S. (Nov. 30) ..	2,400 00	
Foster, E. R. (Mar. 31) ..	2,820 00		*McTavish, D. I.	2,700 00	
Gavin, F. P.	5,400 00		Mignault, C. L.	2,400 00	
Gillespie, J.	3,300 00	359 66	Miller, H. J. (Feb. 21) ..	4,000 00	352 29
Graham, H. C.	3,000 00		Miller, N. (July 3) ..	3,000 00	
Graham, R. C.	3,420 00		Mitchell, T. P.	2,940 00	
Grainger, R. N.	5,000 00	899 70	*Morgan, C. W.	2,700 00	
*Grant, W. J.	2,579 00	343 20	Morrison, J. A.	3,000 00	
Griffith, B. A.	4,000 00		Murray, E. D. G.	6,000 00	498 74
Hamel, R.	2,880 00		Murray, W. G. (May 31) ..	2,400 00	
Harp, K. E. (Feb. 15)	2,400 00		Newlands, J. C.	2,640 00	
Harrison, B. C.	3,600 00		Ney, P.	2,520 00	
Harvey, J. B. (Dec. 31) ..	2,820 00		Nicholson, R. A. V.	2,700 00	
Hay, E. C.	3,000 00		O'Connor, A. E. (Mar. 17) ..	2,820 00	
Hay, J. C.	2,820 00	559 10	Pascoe, T.	2,820 00	
*Heath, H. W.	3,000 00		Passmore, F. S.	2,400 00	
Heatley, A. E.	2,400 00		Peene, R. H.	4,200 00	778 86
Henry, W. H.	3,360 00		Pennie, D. M.	2,400 00	
Henwood, J. G.	2,700 00		Phelan, M. F. (July 2) ..	3,420 00	
Hewitt, F. W.	2,700 00		Piche, J. E.	2,400 00	
Hickson, T.	2,580 00		Plamondon, E. A.	3,300 00	
Hilts, A.	2,700 00		Pretty, W. C.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Prosser, F. L.....	3,300 00		Stevens, W. H.....	2,820 00	
Prowse, W. (Mar. 16)...	2,460 00		Stewart, G. S.....	3,000 00	
Rabkin, E.	2,400 00		*Swallow, S. E.....	4,980 00	
Ragsdale, J. E.....	2,400 00		Tait, G. W. C.....	2,400 00	
*Raham, A. O.....	4,080 00	675 47	Tapp, J. S.....	3,000 00	415 86
*Raham, R. N.....	2,700 00		Temple, F. G.....	3,000 00	
Reichenberg, J. (July 31)...	2,400 00		Trepanier, L.	5,000 00	956 33
*Ritchie, T. H.....	2,700 00		Trueman, H. J.....	2,820 00	
Robinson, D. B. W.....	3,000 00		Valleau, D. A.....	4,500 00	363 78
Robinson, R. A.....	4,500 00		*Wales, F. M.....	2,700 00	
Robitaille, J. (Nov. 30)...	3,500 00		Walker, J. A. (Mar. 14)...	4,260 00	305 85
*Ronson, H. G.....	4,080 00	500 48	Walsh, J. W.....	3,300 00	
*Rusnell W. M.....	2,700 00		Watson, J. W.....	3,600 00	
Ruxton, J.	2,460 00		*Webb, E.....	3,060 00	
Ryan, W. J.....	2,640 00		Weeks, W. W.....	2,820 00	
Sallans, G. H. (June 12)...	6,000 00	658 21	Whalen, M. G. (Sept. 11).	2,400 00	
Self, R. H.....	3,660 00		Wheeler, A. C.....	2,820 00	
Shaw, T. J.....	2,520 00		Whitehouse, F. A.....	2,820 00	
Shepherd, S. A.....	3,120 00		Willmets, H. G.....	3,420 00	
Sheppey, J. W.....	2,700 00		Wilson, M.	2,500 00	
Simoneau, L. G.....	3,500 00		Wilson, R. C.....	3,500 00	
*Sloan, C. R.....	2,700 00		Wood, A. J.....	3,500 00	
Smith, C. C.....	2,700 00		Wood, E. O. (May 31)...	2,820 00	
Smith, G. M. (Dec. 31)...	5,600 00		*Woodley, W. F.....	2,700 00	
Smith, L. G.....	3,000 00		Wright, S. W.....	2,640 00	
Staple, W. J.....	2,600 00		Wyganowski, Z.	3,180 00	
Stead, R. A.....	2,700 00		Young, J. M.....	2,400 00	

* Received additional compensation—see following lists.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: A. Andrews, \$347.52; A. E. Archer, \$1,099.25; R. R. Baird, \$428.66; C. Baskin, \$2,370; A. O. T. Beartmore, \$1,022.66; W. J. Blomeley, \$555.20; D. E. Bosien, \$351.80; A. C. Brown, \$363.20; B. R. Brown, \$343.20; E. B. Byard, \$366.30; D. E. Campbell, \$500.54; J. H. Carkner, \$1,415.73; C. Clowes, \$529.17; E. P. Cochrane, \$481.46; B. A. Cockburn, \$454.72; H. E. Coggins, \$353.80; G. B. Cumming, \$319.19; L. Daoust, \$1,252.01; J. F. Dolan, \$301.86; J. L. Edrington, \$1,132.20; R. Eyre, \$740.36; D. S. Fenton, \$405.15; R. R. Garner, \$919.83; G. E. Glacey, \$363.15; C. Gotlieb, \$1,588.36; V. P. Gray, \$460; H. L. C. Gregg, \$816.05; M. Grenier, \$557.12; R. B. Howard, \$370; H. E. Jarvis, \$327.52; H. V. Judges, \$1,251.40; J. L. Kernode, \$533.70; M. S. Kuhring, \$561.30; J. M. Lyons, \$169.86; O. Maass, \$1,095.96; A. MacKinnon, \$741.55; J. J. MacPhee, \$357.36; G. A. Magowan, \$441.95; J. McArthur, \$809.11; R. S. McCarthy, \$719.91; J. A. McLaughney, \$355.30; F. G. McGuinness, \$302.60; J. E. McMullen, \$605.96; A. W. Menzies, \$1,326; D. M. Morrison, \$907.10; E. M. Mulroy, \$593.50; A. C. O'Hara, \$823.18; J. D. Omond, \$439.83; W. S. Parsons, \$303.41; P. Pashler, \$1,215.88; W. R. Pattinson, \$319.89; H. Poole, \$1,347.65; T. C. Routley, \$527.75; M. Rubinoff, \$1,614.96; L. A. Russell, \$494.49; A. H. F. Smith, \$400.88; F. E. Smith, \$408.85; R. A. Smith, \$501.74; V. H. Spitzer, \$489.24; G. F. Stephens, \$360.05; G. H. Sylvain, \$766.20; W. M. Thompson, \$542.83.

As of March 31, 1944, there were 50 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): A. E. Attfield, \$600; W. Davidson, \$240; J. Dudley, \$420; H. W. Heath, \$420; H. E. Maple, \$810; C. W. Morgan, \$420; E. Webb, \$540.

The following employees whose salaries are detailed above were receiving living allowances as at March 31, 1944, at rates listed:

Annual rates—W. S. Bruton, \$900; T. D. Cushing, \$720; W. J. Grant, \$1,500; A. J. Lear, \$240; A. C. McDougall, \$900; C. W. Morgan, \$900.

Per diem rates—J. A. Aldwinkle, \$6; S. G. W. Chambers, \$6; T. P. Crouse, \$6; E. W. Davidson, \$6; D. M. Donaldson, \$6; J. S. Douglass, \$7; H. Ellor, \$6; G. P. Erskine, \$6; W. G. Kempton, \$6; W. C. Kennedy, \$6; C. P. King, \$6; J. C. Knapp, \$6; J. A. Mason, \$6; H. McClelland, \$6; A. C. McIntyre, \$6; D. I. McTavish, \$6; A. O. Raham, \$6; R. N. Raham, \$6; T. H. Ritchie, \$6; H. G. Ronson, \$6; W. M. Rusnell, \$6; C. R. Sloan, \$6; S. E. Swallow, \$7; F. M. Wales, \$6; W. F. Woodley, \$6.

The following employees, serving without salary, were receiving living allowances as at March 31, 1944, at rates listed: Per diem rates—B. A. Cockburn, \$10; A. S. Ellis, \$20; H. S. Parkes, \$10; C. S. Pipe, \$10.

Travelling expenses in excess of \$300 were paid to: H. S. Parkes, \$1,557.66.

B. These pay and allowances are in respect of all formations and units on active service or which have been embodied for continuous military service including the Canadian Women's Army Corps, recruits called out under the National Resources Mobilization Act, personnel of the Reserve forces for local headquarters training and at camps of instruction.

Expenditures of this nature in respect of Departmental Administration, the Dependents' Allowance Board, Internment Operations and other divisions shown under the heading, Sundry Services, are not included.

Pay and allowances of the Reserve Army during the fiscal year amounted to \$4,779,001.05. The standard rates of pay are the same as the minimum permanent force rates ranging from 60 cents per day for a boy to \$9.20 per day for a colonel. No allowances are paid to dependents. Extra pay rates are: Adjutants, 50 cents per day; tradesmen, 25 cents to 35 cents per day. In certain circumstances, trained personnel may be paid a special rate of extra pay not exceeding \$1.50 per day. Field allowances range from \$3 per day for Camp Commandants to 10 cents per day for rank and file. Subsistence allowance (where rations are not provided during the period prior to arrival or following the departure of troops) is \$1.70 per day for officers and 85 cents per day for other ranks.

Reserve Recruits called out under the provisions of the National Resources Mobilization Act, 1940, receive the same rate of pay and allowances as personnel of the Active Army.

Active Army Rates of Pay: Staff rates of pay for classified appointment of officers range from \$6 to \$24 per day. In addition, subsistence allowance in lieu of quarters and rations is payable at \$1.70 per day. Per diem rates of standard pay, tradesmen's pay and medical officers' pay are set out below.

Rank	Standard pay	Tradesmen's pay	Medical Officers
Major General	\$20 00		
Brigadier	16 00		
Colonel	12 00		\$12 50
Lieutenant-Colonel	10 00		11 00
Major	7 75		9 25
Captain	6 50		7 50
Lieutenant	5 00		5 00
2nd Lieutenant	4 25		
Warrant Officer, Class 1.....	3 90-4 20	\$4 15-\$4 95	
Regimental Q.M.S.	3 10	3 35-3 85	
Staff Q.M.S.	3 10	3 35-3 85	
Q.M. Sergeant	3 10	3 35-3 85	
Company Sergeant-Major	3 00	3 25-3 75	
Warrant Officer, Class 3.....	2 75	3 00-3 50	
Company, Q.M.S.	2 50	2 75-3 25	
Staff Sergeant	2 50	2 75-3 25	
Sergeant	2 20	2 45-2 95	
Lance Sergeant	1 90	2 15-2 65	
Corporal or Bombardier.....	1 70	1 95-2 45	
Lance Corporal or Lance Bombardier.....	1 60	1 85-2 35	
Private, Gunner, etc. (over 17½ years of age).....	1 30	1 55-2 05	
after 4 months' service.....	1 40	1 65-2 15	
after 6 months' service.....	1 50	1 75-2 25	
Boy	70		

In addition to these rates, officers in command of units of 500 or more men receive \$1 per day extra and officers appointed as adjutants within the establishment of a unit are entitled to 50 cents per day extra.

Officers, warrant officers, non-commissioned officers, and men who are ordered to fly in the course of military duty or training are entitled to additional pay for every day on which they fly pursuant to such orders, as follows: officers, \$2 per day; other ranks, 75 cents per day.

An officer or soldier posted to a Parachute Unit as a parachute jumper within the authorized War Establishment, or an officer or soldier attached to a Parachute Training Unit where parachute jumping is an essential part of his duty or training, in addition to his regular pay, tradesmen's rates or any other additional pay to which he is entitled (with the exception of flying pay) is granted extra pay as follows: officers, \$2 per day; other ranks, 75 cents per day.

A cadet, while attending an Officers' Training Centre, until he is gazetted to commissioned rank or removed from the course for any reason, receives the Regimental rates of pay of his substantive rank provided, however, that a cadet does not receive a lower rate of pay than \$3 per day.

Personnel of the Permanent Force who were serving at the outbreak of war have the option of remaining on Permanent Force (pre-war) rates of pay and allowances, but as Active Service rates are in the main higher than those of the Permanent Force, there are only a few isolated cases where these latter rates are being paid.

Canadian Women's Army Corps: Effective July 1, 1943 the rates of pay for all ranks of the Canadian Women's Army Corps were increased. Per diem standard rates of pay are:

Rank	Standard pay
Brigadier	\$11 60
Colonel	9 60
Lieutenant-Colonel	8 00
Major	6 20

<u>Rank</u>	<u>Standard pay</u>
Captain	5 20
Lieutenant	4 00
2nd Lieutenant	3 40
Sergeant Major W.O. 1.....	3 35
Quartermaster Sergeant W.O. 2.....	2 50
Company Q.M. Sergeant or Staff Sergeant.....	2 00
Sergeant	1 75
Lance Sergeant	1 50
Corporal	1 35
Lance Corporal	1 30
Private (over 18 years of age)	
on enlistment	1 05
after 4 months' service.....	1 10
after 6 months' service.....	1 20

In addition to the ordinary rates of pay, Canadian Women's Army Corps officers holding staff or administrative appointments receive extra pay, ranging from \$1 to \$3 per day. Subject to such conditions and limitations as are authorized, volunteers are entitled to receive, in addition to the ordinary pay of their ranks, tradesmen's pay ranging from 25 cents to 75 cents per day.

A cadet, while attending a Canadian Women's Army Corps Training Centre for the purpose of qualifying for a commission, receives, until she is gazetted or removed from the course for any reason, the ordinary rates of pay for her substantive rank provided, however, that a cadet does not receive a lower rate of pay than \$2.40 per day.

Volunteers not issued with underclothing and toilet articles are paid an allowance in lieu thereof of \$15 on enlistment and \$3 quarterly thereafter.

Subsistence Allowance: When quarters and rations are not provided in kind, a subsistence allowance is paid as follows: \$1.70 per day to officers; \$1.25 per day to other ranks. In cases of officers and soldiers on duty in the United States, when circumstances arise where the rates of subsistence allowance stated above are not equitable, the Minister may authorize in lieu special rates ranging from \$3.50 to \$8 per day for the period of such duty.

*** Outfit Allowances (\$1,575,025.93):** Prior to January 19, 1944, Officers including Nursing Sisters were entitled, on appointment to the Active Army, to an allowance of \$150 to provide themselves with uniforms. Effective January 19, 1944 and not retroactive, this allowance was increased to \$250. An additional amount of \$50 is allowed officers ordered to serve in tropical areas. On transfer to or from a Highland unit, an Officer is entitled to receive an additional allowance ranging from \$60 to \$75 according to specified circumstances.

A Warrant Officer, Class 1, is entitled to receive \$100 as an outfit allowance.

*** Assigned Pay (\$136,528,276.37):** An officer is not required to assign pay to his wife or children, unless it is shown that inadequate financial provision is made by the officer, when a compulsory assignment up to fifteen days' pay of rank but not in excess of one hundred dollars per month may be ordered for the reasonable maintenance of the dependents in question. An officer must assign five days' pay of rank if dependents' allowance is issuable to any other dependent relative.

A soldier on whose account dependents' allowance is issuable must assign a portion of his pay each month, as set out hereunder for the benefit of his dependents. The maximum amount assignable each month by a soldier is twenty days' pay of rank and twenty days' tradesmen's pay.

The following amounts are deemed to be fifteen days' pay of rank, which is required to be assigned each month for the benefit of a wife or of children, or, if a soldier has no wife or children for the benefit of another dependent relative to whom dependents' allowance is issuable: Warrant Officer, Class 1, \$60; Warrant Officer, Class 2, \$45; Warrant Officer, Class 3, \$40; Staff Sergeant and Sergeant, \$35; Ranks below Sergeant who are in receipt of regimental pay exceeding \$1.40 per diem, \$23; Ranks below Sergeant who are in receipt of regimental pay not exceeding \$1.40 per diem, \$20; Boy, \$10. If dependents' allowance is issuable to another dependent relative, as well as to a wife or to children, an additional five days' pay of rank must be assigned.

In addition to these assignments, an officer or soldier may assign pay for certain specified purposes.

*** Dependents' Allowances (\$126,921,929.71):** These include only the allowances administered by the Dependents' Allowance Board. Supplementary allowances paid from the Dependents' Supplementary Grants Fund are shown under Sundry Services.

Effective January 1, 1943, a cost of living bonus to dependents was authorized in the following amounts: \$1.40 per month to wives; \$2.60 per month to wives and children. These amounts were increased to \$2.20 per month and \$4.12 per month respectively, effective December 1, 1943. This bonus, formerly considered as such, became part of dependents' allowances effective December 9, 1943, and is included in the undermentioned rates.

Awards by the Dependents' Allowance Board are in such amounts as the Board decides, not exceeding the following maximum monthly allowances:

(a) For a wife or a dependent female relative responsible for the care of the dependent children of: An officer above the rank of Major, \$62.20; Major, \$57.20; Captain, 52.20; Lieutenant and 2nd Lieutenant, \$47.20; Warrant Officer, Class 1, \$42.20; all other ranks, \$37.20:

(b) For dependent children falling within either of the undermentioned classes, \$13.92 for the first such dependent; \$12 for the second; \$10 for the third and \$8 for each of the fourth, fifth and sixth such children: (1) A dependent son under 16 years and a dependent daughter under 17 years of age. However, if such child is following and is making satisfactory progress in a course of instruction approved by the Board, an allowance may be paid until such child reaches his or her nineteenth birthday; (2) a dependent son or daughter of any age when such child is unable, owing to physical or mental infirmity, to provide for his or her own maintenance.

It is further provided that, where there is no wife, nor a dependent female relative responsible for the care of the children, the Board may award up to \$20 for each such child not exceeding in total, \$50 for three, \$60 for four, \$70 for five, or \$80 for six, such children.

(c) For a dependent parent or foster parent, a dependent brother under sixteen years of age or sister under seventeen years of age, a dependent brother or sister who prior to the applicant's enlistment was a member of his household and owing to physical or mental infirmity is unable to provide his or her own maintenance and is solely supported by the applicant, a divorced wife, if the applicant is under a legal obligation to contribute to her support; \$30 in respect of such dependents of officers above the rank of Major, \$25 in respect of such dependents of all other commissioned officers, Warrant Officers, Class 1, and all other ranks.

Canadian Prisoners of War: Under the terms of the Geneva Convention, officer prisoners are advanced monthly payments by the detaining Power equivalent to amounts paid officers of corresponding rank of that Power. Amounts so advanced in accordance with the scale laid down by the Convention as well as any other recurring debits such as assigned pay, etc., are charged to the officer's pay account monthly, which continues to be credited with pay during his detention. The balances then remaining are either deposited to the officers' bank accounts or held to their credit.

* Clothing Allowances on Discharge (\$1,575,077.55): These allowances are paid to personnel upon discharge to provide them with civilian clothing. Prior to November 1, 1943, this allowance was \$35 if the member had served for six months, or, if less than that time, \$27 or \$17, depending upon the time of year discharge took place. Effective November 1, 1943, this allowance was increased to \$65, and payable generally irrespective of period of service or time of discharge.

* Rehabilitation Grants (\$2,076,503.02): Members of the Military Forces of Canada who have served continuously on active service during the present war for a period of not less than one hundred and eighty-three days are, with certain exceptions mentioned hereunder, entitled to a rehabilitation grant equal to thirty days' pay plus married and/or dependents' allowance, upon discharge, retirement or ceasing to serve. This grant is not payable to members who have ceased to serve by reason of a conviction by a Service or a civil court or who have been retired, discharged or permitted to resign for the purpose of immediate appointment to any other of the Forces of Canada, His Majesty or His Majesty's Allies. The governing authority is P.C. 7521 of December, 1940, and amendments, thereto.

* Included in the amount shown as pay and allowances on page KK-10.

Various types of leave granted soldiers and conditions governing same are outlined hereunder.

Compassionate Farm Leave.—This leave, granted to individual soldiers, is without pay or allowances of any kind, medical or dental attention, hospitalization or compensation due to illness, injury or death while on such leave. Return transportation, together with meal tickets are issued by the Department. If the soldier's destination is not more than 500 miles from his station, full transportation costs including meals and berth are recovered from the Department of Labour. If the distance exceeds 500 miles, he is required to reimburse this Department for his transportation and meals for the excess distance.

Farm Duty (Authority of P.C. 5931, July 24, 1943).—A soldier detailed for farm duty proceeds under military orders and remains attached to his unit during the period of such duty. He is provided by this Department with return transportation, together with meal tickets, the value thereof to be ultimately recovered from the Department of Labour. He continues to receive his normal pay and allowances, including trades pay and dependents' allowance if in effect, but not including subsistence allowance as accommodation and meals are supplied by the farmer with whom he is employed.

The Department of Labour will pay to this Department, for each day a soldier is employed, the minimum daily rate per soldier hereinafter set forth:—

(a) Western Canada, to include Military Districts Nos. 10, 12, 13 and Pacific Command—\$4 per day.

(b) That portion of Ontario not included in Military District No. 10—\$3.50 per day.

(c) Quebec and the Maritime Provinces—\$3 per day.

Upon termination of such employment, if the amount payable by the farmer to the Department of Labour in respect of the services performed by the soldier exceeds the amount of his pay and allowances, the amount of such excess is payable to the soldier.

Forestry Leave.—Upon application, forestry leave may be granted without pay and allowances of any kind, and personnel will not be entitled to medical or dental attention, hospitalization, or compensation due to illness, injury or death while on such leave. This Department supplies return transportation and meal tickets and is repaid by the Department of Labour.

Railway Duty.—As provided by P.C. 9079 dated December 7, 1943, a soldier ordered to perform railway duty is supplied by the Railway Companies with return transportation and meals while travelling to place

of employment. He continues to receive his normal pay and allowances including trades pay and dependents' allowance if in issue but not subsistence allowance as meals and accommodation are provided by the Railway Companies. Payment is at the rate of not less than \$4 per day per soldier and is payable to the Department of Labour which, in turn, reimburses this Department. If the amount earned by the soldier is in excess of his normal pay and allowances, such excess earnings are payable to the soldier concerned.

Coal Miners' Leave.—Owing to the national emergency created by the shortage in Canada's coal production, it became necessary to arrange that skilled coal miners be returned to service in the mines. Soldiers, whose civil occupation was coal mining, may, if they so volunteer, be given leave of absence without pay and allowances to return to their former occupations, provided that the military exigencies of the services will so permit, and that they are to be employed in the actual production of coal from "face to pithead" inclusive. Return transportation and meal tickets are paid by this Department.

- C This amount is the total of transportation expenses in connection with the movement of personnel at home and abroad. Transportation expenses of the Reserve Army amounted to \$615,978.90. Travelling expenses of civilian employees, where the amount was in excess of \$300, were shown with the salary lists immediately after the opening comments on this allotment.
- D The main items are: fuel, \$7,730,726.78; light, power and water, \$2,868,763.46; rents, \$2,182,739.66; sanitary services, \$216,217.09; telephone exchange service, \$416,733.22.
- E These expenditures are in connection with the designing, construction and maintenance of works and buildings.
- F The main items are: telephone tolls, telegraph, postage, \$1,461,830.31; recruiting campaign expenses and advertising, \$756,681.62.
- Q This amount covers advance payments made to the Treasurer of the United States in the following amounts (American funds): \$27,000,000 in December, 1943, and \$160,000,000 in April, 1944.
- R The amount of \$65,960,125 represents advance payments (distribution by primaries and objects of expenditure not yet available) made at Ottawa since July 1943 under the new arrangement changing the place of payment from United Kingdom to Canada for maintenance of the Canadian Army in the United Kingdom and other areas.
- S This consists of the following receipts from the United Kingdom Payments Office: \$950,000 as operational charges for the fiscal year 1943-44 in accordance with agreement between the United Kingdom and Canada, approved by P.C. 48/2814 dated April 7, 1943; and \$326,135.27 representing an outstanding liability of the United Kingdom with respect to operational and capital costs for the fiscal years 1941-42 and 1942-43.

SUNDRY SERVICES

Allotment: Departmental Administration	1,420,000 00
Expenditures	\$1,416,036 17

A distribution of expenditures follows:

Salaries and Wages.....	1,227,414 85
Pay and Allowances of Military Personnel.....	51,126 91
Travel, Transportation and Freight.....	39,018 47
Stores, Equipment and Supplies.....	48,885 40
Sundries, including: postage, telephone and telegraph, \$47,619.63, and Minister's railway car expenses, \$1,220.89	49,590 54
	<u>\$1,416,036 17</u>

These expenditures consist of the salaries, wages, military pay and allowances, travelling expenses, stationery and sundry administrative expenses of the Minister's office, including those of the Minister's military secretary, military assistant, private secretary and staff, the Deputy Ministers' offices and others associated therewith.

As of March 31, 1944, there were 856 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ralston, Col., the Hon. J. L.		\$ 1,344 70	*Brown, R. P.	5,500 00	
DesRosiers, Col. H., Deputy Minister (paid at military rates)			Fin. Supt.—Acting Asst. Deputy Minister		
Currie, G. S., \$ 10,000 00			*Beaulne, L. E.	2,640 00	
Deputy Minister			Bowes, G. M.	4,000 00	
Pembroke, J., 7,000 00		2,180 40†	Breen, L.	3,000 00	
Asst. Deputy Minister			Burns, H. M.	2,400 00	
			Butler, F. J.	2,400 00	
			Campbell, W. G.	2,520 00	
			Campfield, O. G.	2,400 00	525 94†

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cole, F. W.....	2,400 00		Seager, J. C.....	2,520 00	
Coote, H. R.....	2,520 00	1,337 29†	Skerry, F. W. (Jan. 17)...	2,520 00	
Delaney, M. E.....	2,400 00		Tasse, P. S.....	2,700 00	914 16‡
*Edwards, R. E.....	2,700 00		Wallace, O. E.....	2,400 00	
*Foley, M. P.....	2,400 00		Waters, O. J.....	4,080 00	
Hobby, R. M.....	2,700 00	916 28‡	Wells, J. E.....	3,500 00	
*Killeen, G.....	3,480 00		Welton, J. S.....	3,000 00	
*Kincaid, E.....	2,400 00		*Whately, R.....	3,780 00	
King, R. M.....	2,400 00	338 30‡	*Wheeler, C. C. (June 30)...	2,820 00	
Kreps, W. H.....	3,000-00		Williams, R. H.....	2,520 00	819 85‡
MacKenzie, D. C.....	5,000 00				
Maingot, A. J.....	3,000 00		Daily rates		
*Messinger, J. H.....	2,400 00		Bacque, F. H.....	15 00	1,218 63
Miller, S. L.....	4,620 00		Dinsmore, G. H. S.....	15 00	966 18
*Milne, A.....	2,700 00		Dumont, J. H.....	8 00	534 34
*Packman, A. J.....	3,600 00		Gladwin, A.....	10 00	2,781 79
*Perrin, H. E.....	3,120 00		Hewer, I. B.....	10 00	2,187 36
*Phillips, E. C.....	3,120 00	510 33	Ker, J. N.....	10 00	
Ranger, E.....	2,520 00		MacMillan, J. A.....	12 00	1,795 75
*Rankin, T. B. G.....	2,400 00		McMulkin, A. F.....	10 00	2,306 41
*Ross, A.....	6,000 00		Roberts, P.....	15 00	504 59

* Received additional compensation—see following lists.

† \$591.43 of these expenses was paid from the allotment for Dependents' Supplementary Grants Fund.

‡ Paid from the allotment for Army Services.

As of March 31, 1944, there were 47 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): L. E. Beaulne, \$480; R. P. Brown, \$500; R. E. Edwards, \$240; M. P. Foley, \$120; G. Killeen, \$450; E. Kincaid, \$360; J. H. Messinger, \$600; A. Milne, \$600; A. J. Packham, \$900; H. E. Perrin, \$120; E. C. Phillips, \$480; T. B. G. Rankin, \$360; R. Whately, \$1,140; C. C. Wheeler, \$300 (June 30).

The following employees whose salaries are detailed above were receiving living allowances as at March 31, 1944, at rates listed: A. Milne, \$7 per day; A. Ross, \$10 per day.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: E. V. Chambers, \$1,161.45; R. T. McNeill, \$441.52; D. K. Oliver, \$569.27; J. W. Rankin, \$771.28.

Allotment: Dependents' Allowance Board.....	697,700 00
Expenditures.....	\$ 675,200 85

A distribution of expenditures follows:

Remuneration of Board Members and District Representatives.....	52,931 52
Salaries and Wages.....	529,036 85
Travel and Transportation.....	1,505 83
Printing, Stationery and Office Equipment.....	12,445 82
Investigation by Other Government Departments and Outside Agencies.....	76,525 00
Sundries.....	2,755 83
	\$ 675,200 85

The Board is charged with the administration of the Financial Regulations and Instructions governing the payment of dependents' allowances and consists of a civilian chairman, two representatives from each of the Services and one from the Treasury. It has representatives at all Military Districts, Naval Commands, and R.C.A.F. Air Commands throughout Canada. Three representatives, one from each of the Services, are stationed overseas.

An important change in the Board's work resulted during the year from an amendment to the Regulations and Instructions for the Royal Canadian Navy which changed the marriage allowances for that Service to dependents' allowances. These allowances formerly administered by Naval Headquarters, were brought under the administration of the Board in August, 1943.

As of March 31, 1944, there were 416 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): R. O. G. Bennett, \$6,000; L. J. Carry, \$2,880; R. Harvey, \$2,400; K. M. MacDonald, \$3,600; A. E. G. Mann, \$2,400; D. M. Ormrod, \$2,880; J. A. Turney, \$2,760 (Aug. 11); H. E. Whiffin, \$2,520.

Allocation: Dependents' Supplementary Grants Fund.....	2,742,990 00
Expenditures.....	<u>\$2,742,989 65</u>

A distribution of expenditures follows:

Administrative Expenses—		
Salaries and Wages.....	230,470 07	
Investigation Fees and Expenses.....	182,387 39	
Travelling Expenses of Members of the Board, Advisory Committees and Employees.....	10,629 44	
Printing, Stationery and Office Furniture.....	17,542 47	
Sundries including Rentals and Communication Services.....	21,910 94	
		<u>462,940 31</u>
Grants and Assistance—		
Dependents of Army Personnel:		
Recurring.....	60,042 73	
Non-recurring.....	1,675,520 93	
		<u>1,735,563 66</u>
Dependents of Naval Personnel:		
Recurring.....	3,655 00	
Non-recurring.....	131,575 64	
		<u>135,231 64</u>
Dependents of Air Force Personnel (R.C.A.F.):		
Recurring.....	9,824 31	
Non-recurring.....	383,422 86	
		<u>393,247 17</u>
Dependents of Air Force Personnel (other than R.C.A.F.):		
Non-recurring.....	16,006 87	
		<u>2,280,049 34</u>
		<u>\$2,742,989 65</u>

By P.C. 18 of January 2, 1942, there was established a Dependents' Board of Trustees to administer a fund to provide supplementary grants and special assistance to dependents of members of the armed forces in Canada. These grants are in addition to the ordinary dependents' allowances administered by the Dependents' Allowance Board.

Grants and special assistance may be paid only to or on behalf of dependents of soldiers, ratings in the Navy, and of airmen, below the rank of warrant officer Class 1. The purpose is to prevent hardships arising because of unusual circumstances, to relieve misfortune, to meet domestic emergencies or to enable dependents to travel to hospitals when summoned in respect of members of the forces seriously or dangerously ill therein.

By P.C. 58/11348 of December 15, 1942, the provisions of P.C. 18, January 2, 1942, were extended to the dependents resident in Canada of all Royal Air Force, Royal Australian Air Force and Royal New Zealand Air Force personnel serving with the Royal Canadian Air Force.

The Board is composed of a Chairman and nine members. All members of the Board, other than the executive secretary, and all members of the local or regional dependents' advisory committees serve without remuneration. However, out-of-pocket expenses are reimbursed to them.

Since January 2, 1942, twenty-one regional Dependents' Advisory Committees have been organized throughout the country. These committees advise the Board of Trustees on local conditions, receive applications for assistance, arrange for investigations and, in cases of emergency, authorize the issue of temporary grants or special assistance.

Disbursements are detailed under two headings:

(1) Administrative Expenses; and (2) Grants and Assistance.

Administrative expenses include out-of-pocket expenses of the Board and advisory committees, staff salaries, investigation and general operating expenses of the Fund.

Under Grants and Assistance are shown the amounts of relief disbursed on behalf of Army, Navy and Air Force service personnel. A distinction is made above between recurring and non-recurring payments. Recurring payments are continuous supplementary grants, an example of the use of which would be the education of a dependent. Non-recurring payments consist of grants to meet exigencies such as illness, accident, death, loss by fire or other necessitous conditions. Authorization of the former type of grant is given only by the Board of Trustees at Ottawa.

In the light of experience gained by the Board in the administration of the Fund and in view of amendments made from time to time to Marriage and Dependents' Allowance Regulations, the above-mentioned Orders in Council have been revoked and replaced by P.C. 9239 dated December 2, 1943. However, provisions outlined above contained in these previous Orders in Council were embodied in the replacing Order in Council.

As of March 31, 1944 there were 178 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): G. L. Fulford, \$2,400; M. Geldard-Brown, \$2,400 (Feb. 21); V. G. Gilfillan, \$2,400; M. L. Gordon, \$2,400; W. Hutchinson, \$2,400; M. E. J. Lawson, \$3,600; J. A. Morrison, \$2,400; J. M. Riddell, \$2,400.

Travelling expenses in excess of \$300 were paid to: J. A. Morrison, \$411.26.

Allotment: Internment Operations	1,100,465 00
Expenditures	\$1,100,464 16

A distribution of expenditures follows:

Salaries and Wages.....	22,180 23
Pay and Allowances.....	485,654 91
Travel, Transport and Freight.....	119,796 56
Operating Expenses of Properties.....	23,200 21
Construction and Repairs.....	21,189 52
Stores, Equipment and Supplies.....	47,425 65
Operating Costs—Mechanical Transport.....	9,342 98
Food Supplies	244,755 27
Medical Stores and Services.....	11,850 67
Dental Stores and Services.....	10,101 25
Pay for Work—Prisoners of War.....	32,720 05
Assistance to Dependents of Internees.....	26,631 36
Payments to Penitentiaries and Gaols for upkeep of Enemy Aliens.....	4,689 28
Sundries	37,926 22
	\$1,100,464 16

By P.C. 4568 of June 25, 1941, regulations governing the treatment and administration of internees were approved, a Commissioner of Refugee Camps was appointed and the relative responsibilities of this Department and the Department of the Secretary of State were set forth in detail. The Department of External Affairs was made responsible for the international aspects of prisoners of war and internees.

By P.C. 10571 of November 19, 1942 and P.C. 36/500 of January 20, 1943, the entire responsibility for prisoners of war, enemy aliens, and other internees was transferred to this Department. The only exception was the external aspects which continue to be the province of the Department of External Affairs. This Department became responsible for the supervision and implementation of the policy of the Canadian Government in respect of the guarding, discipline, control, censorship of mail, welfare of prisoners of war, internees and refugees, and the maintenance and operation of all camps.

Financial arrangements were made by Treasury Board Minute T.236550 B. of January 14, 1943, which approved necessary transfers of estimates of expenditure and cash allotments from the Department of the Secretary of State to the Department of National Defence.

The above expenditures represent the Canadian costs, as those in connection with the United Kingdom refugees and prisoners of war from the United Kingdom are charged to United Kingdom—Army account under Open Accounts which are shown further on in this section.

By agreement, Canada bears the cost of all military guards posted to internment camps.

As of March 31, 1944, there were 19 employees paid from this account. L. M. Burke was receiving an annual salary of \$2,400 on that date.

Allotment: Inspection Board of the United Kingdom and Canada	10,600,000 00
Expenditures	\$10,522,487 10

Payments made covering Canada's share of the expenses in connection with the Inspection Board have, to date, been given provisional approval. The agreed method of arriving at a division of costs is to take as a basis the value of production in Canada for United Kingdom and Canadian account, respectively, as computed by the Economics and Statistics Branch of the Department of Munitions and Supply, less such classes of output as are not inspected by the Board. Included in Canada's proportion are estimated costs for inspection of goods shipped by War Supplies Limited for delivery to and use by the United States Government, as well as a portion of running costs in respect of the Board's operations in the United States.

The amount charged to War Supplies Limited is paid by the Department of National Defence and subsequently recovered from the Department of Munitions and Supply.

The total expenditure for the fiscal year 1943-44 includes the following provisional payments: \$9,700,000 covering Canada's share of the operating costs of the Board for the period April 1 to December 31, 1943, \$989,880.23 covering Canada's share of capital expenditure made by the Board during the period January 1, 1941 to June 30, 1943, and \$114,376.48 as Canada's share of inspection costs in the United States during 1941.

In addition to the provisional settlements mentioned above, direct payments totalling \$18,230.29, in connection with inspection costs, were made by the Department of National Defence during the year.

As of March 31, 1944, A. H. Brown, receiving an annual salary of \$5,000 was the only employee paid from this account.

List of Suppliers

Suppliers and contractors receiving \$10,000 or more (amounts shown in brackets represent payments in connection with cancellation of contracts) are listed below.

Abattoir De Quebec, Inc., \$99,146.91; Abbott Laboratories, Ltd., \$37,277.06; William Abbott Reg'd., \$15,206.30; Harry Abrahamson, \$104,380.16; Acadia Construction Co., Ltd., \$267,120.38; Acadia University, \$34,629.90; Accessories Manufacturers, Ltd., \$53,002.92; Acheson Colloids Corp., \$10,086.21; Acme Farmers Dairy, \$13,651.35; Acme Glove Works, Ltd., \$86,879.13; Acme Office Supplies, Ltd., \$83,342.48; Acme Ruler & Advertising Co., Ltd., \$21,486.42; Acme Steel Co. of Canada, Ltd., \$102,605.38; Acme Underwear, Mfg., \$70,738.87; Acton Rubber Ltd., \$117,117.63; Acton Shoe Co., Ltd., \$272,548.23; Adams Bros. Harness, Ltd., \$11,693.97; D. E. Adams Coal Co., Ltd., \$14,217.80; J. D. Adams, Ltd., \$23,390.18; Addison Industries Ltd., \$2,993,053.09; Addressograph-Multigraph of Canada, Ltd., \$71,642.69; Advertising Agencies, \$662,170.17; L. Aikens and N. Dowling, \$44,544.25; Ainsworth Electric Co., Ltd., \$11,950.95; Aird & Son, Ltd., \$38,273.85; Ajax Engineers, Ltd., \$12,526; Alberni Bakery Co., \$31,221.09; Alberni Pacific Lumber Co., Ltd., \$23,235.23; Albert and McCaffery Ltd., \$21,040.59; Alberta Master Bakers Association, \$58,983.83; Alberta Meat Co., \$119,123.64; Alberta Nitrogen Co., Ltd., \$11,142.60; Province of Alberta (various departments), \$50,223.15; University of Alberta, \$21,099.77; Alcock, Downing and Wright Ltd., \$11,721.25; Aldred's, \$11,415; Algoma Steel Corp., Ltd., \$13,767.63; Allison Creamery and Dairy, \$63,517.67; Aluminum Co. of Canada, Ltd., \$225,353.85; American Bantam Car Co., \$301,765.16; American Cyanamide and Chemical Corp., \$34,892.63; American Pad & Textile Co., \$167,875.08; American Viscose Corp., \$1,207,324.67; Anaconda American Brass, Ltd., \$10,929.84; Anchor Line, Ltd., \$339,997.34; W. O. and J. I. Anderson, \$172,589.82; Michael Andrews, \$29,138.55; Andrews Wire Works of Canada, Ltd., \$31,488.72; S. Anglin Co., Ltd., \$4,622.59; Anglo-Canadian Leather Co., \$228,296.45; Anglo-Canadian Wire Rope Co., \$98,276.06; Anglo Newfoundland Development Co., \$14,124.86; Anticosti Shipping Co., \$14,588; Ardmore Instrument Co., \$68,010.17; Arlington Cycle and Sports Ltd., \$118,881.05; Armour Clothing Mfg., Ltd., \$62,059.49; Armstrong Cork & Insulation Co., Ltd., \$30,423.95; Armstrong Wood & Co., \$45,000; Arnold's Ltd., \$17,049; Arrow Paper Products, Ltd., \$112,672.17; Arthur and Conn, Ltd., \$10,462.77; Arctic Oil Sales, Ltd., \$36,846.39; J. H. Ashdown Hardware Co., \$15,463.07; Ashley Colter Ltd., \$16,980.63; Asphalt Products, (B.C.), Ltd., \$28,039.63; Associated Chemical Co. of Canada, Ltd., \$39,024; Associated Screen News, Ltd., \$100,760.05; Associated Textiles of Canada, Ltd., \$80,965.33; Atlantic Acadia Sugar Sales Co., \$222,080.47; Atlantic Construction Co., \$12,471.08; Atlas Bedding, Ltd., \$18,513.88; Atlas Brush Ltd., \$47,901.46; Atlas Construction Co., Ltd., \$282,440.51; Atlas Lumber Co., Ltd., \$11,082.22; Atlas Plywood Corp. of Canada, Ltd., \$29,192.71; Atlas Steels, Ltd., \$21,309.02; Auger and Auger Ltd., \$15,762.25; Automatic Electric (Can.) Ltd., \$433,612.89; Auto Electric Service Co., Ltd., \$106,397.61; Auto Ordnance Corp., \$24,133.23; Avon River Power Co., Ltd., \$19,377.47; A. A. Ayer Co., Ltd., \$93,542.05; Ayers, Ltd., \$48,223.35.

Baby's Own Dairy, \$30,208.98; Backstay Standard Co., \$32,714.23; Gerard A. Baert, \$29,910.80; Bailey Plumbing Reg'd., \$53,539.69; Philippe Baillargeon, \$33,869.38; Donald H. Bain, \$22,838.15; Baker Platinum of Canada, Ltd., \$16,967.86; Balfours Ltd., \$16,201.74; Ball Bros., \$71,405.61; Ball Planing Mill Co., Ltd., \$16,876.88; H. C. Ballantyne Ltd., \$12,311.81; Baltimore & Ohio Railroad, \$12,555.55; F. F. Barber Machinery Co., Ltd., \$15,358.19; G. E. Barbour Co., Ltd., \$62,624.50; Barkers Bakeries, \$63,506.59; J. J. Barker Siam Co., Ltd., \$51,213; N. A. Barker, Ltd., \$19,242.75; Barnett-McQueen Co., Ltd., \$17,332.99; Barrett Brothers, \$40,111.82; Barringham Rubber Co., Ltd., \$92,481.54; Barry and Staines Linoleum (Canada), Ltd., \$190,973.49; Barrymore Cloth Co., \$57,339.20; Bastien Bros., \$10,062.40; Bata Shoe Co. of Canada, Ltd., \$94,046.20; Bates & Innes, Ltd., \$66,639.01; Batram's Laundry, \$22,974.55; Bauer & Black, Ltd., \$72,244.12; Bausch & Lomb Optical Co., \$98,506.13; Baxter Canning Co., \$26,407.70; G. E. Baynes, \$17,660.51; Beach Motors Ltd., \$29,456.93; Beardmore and Co., Ltd., \$217,669.81; W. D. Beath & Son, Ltd., \$88,000.82; Beatty Bros., Ltd., \$80,481.35; Walter Beatty (Estate of), \$50,799.60; Joseph Beaumont (Estate of), \$17,874.96; Beaumont Knitting Mills, \$39,081.84; Beaver Alberta Lumber Co., \$16,516.68; Beaver Lumber Co., \$23,437.81; Beavers Dental Burs, \$10,395.00; Frank Brian Lumber Co., \$43,636.79; Belling-Corticelli, Ltd., \$54,120.67; Belgian Dry Cleaners, Ltd., \$12,359.35; Belisle Freres Ltée, \$10,857.40; Charles R. Bell Ltd., \$15,292.87; Bell Telephone Co. of Canada, \$527,424.25; Geo. Belton Lumber Co., \$35,571.37; Bendix-Eclipse of Canada, Ltd., \$51,166.04; Bennett-Ferigan Inc., \$45,727.15; Bennett Co., Ltd., \$11,076.36; Bennett-Pratt Ltd., \$69,199.32; Bennett and White Construction Co., \$2,355,877.88; A. C. Benson Shipyard, Ltd., \$38,693.92; Benson Canning Co., \$11,993.71; Berkel Products Co., \$19,850.92; Bettes Ltd., \$43,775.26; Bi-Federal Fire Hose Co., \$14,944.62; H. B. Biland, \$96,229.97; Bird Construction Co., \$924,544.13; Henry Birks & Sons, (Montreal), Ltd., \$29,871.45; A. Bissonnette, \$11,207.53; Bissonnette Freres, \$13,759.69; Blackford Shoe Manufacturing Co., \$15,710.43; B. A. Blakeney Ltd., \$303,276.29; Blendham Dairy, \$41,350.93; Blood, Steward & Welch, Ltd., \$17,815.20; Blue Ribbon, Ltd., \$50,525.92; R. A. Blyth Co., \$21,735.97; Boake Mfg. Co., Ltd., \$23,363.61; F. I. Boates, \$16,739.78; Bock & Tetreau, Ltd., \$25,259.86; Boeckh Co., Ltd.,

\$94,729.42; Boland Bros., Ltd., \$51,488.81; Thos. Boner & Co. (Canada), Ltd., \$185,730.24; Boun-Sachian Coal Co., \$38,377.97; Beonton Radio Corp., \$10,451.09; Booth Fisheries Canadian Co., \$13,651.54; Borden Co., Ltd., \$529,339.28; Boston Insulated Wire and Cable Co., Ltd., \$51,200.11; Boudreau and Paradis, Engrs., \$21,579.17; Harry Boucher, \$15,896.65; Boudrias-Freres, Ltée., \$16,139.39; Boulangerie Nationale Ltée., \$81,541.32; G. A. Boullet, Ltée., \$148,028.50; Bouthier Ltd., \$68,250.09; Bowring Bros., \$16,324.41; Boydes Coal and Coke Co., \$10,251.21; Boyles Bros. Drilling Co., \$237,050.35; Brackman-Ker Milling Co., \$12,700.19; Brandon Creamery and Supply Co., \$28,972.48; Brandon Packers, Ltd., \$116,610.30; Brandon Woollen Mills Co., Ltd., \$15,172.43; Brandram-Henderson, Ltd., \$26,613.35; J. H. Brandy, \$55,089.60; Brantford Coach and Body Ltd., \$1,467,091.35; Brantford Laundry, Ltd., \$10,309.66; Brantford Milk Distributors, \$25,558.66; Brantford Produce Co., Ltd., \$58,691.70; Brantford Roofing Co., Ltd., \$19,509.79; Brantford Washing Machines, Ltd., \$17,132.90; Breadner Co., Ltd., \$13,331.36; Broen Motor Co., Ltd., \$14,140.50; Breithaupt Leather Co., \$138,370.34; Douglas Bremner Construction, \$16,533; Brennan Paving Co., \$170,855.26; W. C. Brennan Contracting Co., \$419,077.65 (\$1,838.22); J. R. Bresnan & Son, \$77,774.70; Bridges Brothers, \$39,384.80; The Bright Canning Co., \$16,661.39; Brill Shirt & Neckwear, Ltd., \$16,622.10; Brille Hat and Cap Co., \$57,846.32; British American Oil Co., \$664,873.91; British Columbia Cement Co., Ltd., \$29,980.72; B. C. Electric Railway Co., Ltd., \$337,386.70; B. C. Equipment Co., Ltd., \$18,217; British Columbia Fuel, \$58,977.09; British Columbia Packers, Ltd., \$57,190.59; Province of British Columbia (various departments), \$17,626.55; British Columbia Sugar Refining Co., \$46,324.52; British Columbia Telephone Co., \$126,324.47; University of British Columbia, \$24,489.47; British Ropes Canadian Factory, Ltd., \$16,476.65; British Rubber Co., of Canada, Ltd., \$53,251.55; Brocklehurst Swiss Embroidery Co., \$28,310.51; Brookville Public Utilities Commission, \$23,538.67; Brookfield Bros., \$35,914.63; Brookfield Construction Co., \$155,608.19; Brooks Mfg. Co., \$15,326.12; Brown Boggs Foundry & Machine Co., \$15,134.63; B. W. Brown & Son, \$56,940.95; J. R. Brown & Co., \$18,298.05; S. C. Brown, \$11,973.72; Stan Brown Transport, \$28,804.25; Brown's Bread, Limited, \$29,996.82; Bryant and McDonald, Ltd., \$16,296; Bryce Bakeries Ltd., \$29,718.84; Bryson's Bread Co., \$12,177.08; Buchan Construction Co., \$29,993.11; Buckenfield's, Ltd., \$189,938.31; Buffalo Cap & Neckwear, Ltd., \$129,215.99; Builder's Sales, Ltd., \$10,079.01; Building Products, Ltd., \$16,587.30; W. W. Burdett & Co., \$39,354.74; Burgess Battery Co., \$39,570.56; Burke Electric & X-Ray Co., \$59,642.12; Burke Ltd., \$529,497.88; Burns & Co., Ltd., \$2,010,379.78; Burns Fisheries Ltd., \$80,703.39; P. Burns & Co., \$90,250.83; R. Burns & Co., \$10,991.40; William Burns, \$64,191.33; Burrills Rapids Woollen Mills, Ltd., \$36,385.34; Burroughs Wellcome & Co., \$91,860.98; Butterfly Hosiery Co., Ltd., \$23,186.85.

C.O.-Two Fire Equipment of Canada, Ltd., \$59,520.91; Cabot Bakery, \$25,187.13; Caldwell Linen Mills, Ltd., \$41,812.66; City of Calgary, \$47,848.67; Calgary Power Co., Ltd., \$56,886.48; Calkins and Burke Ltd., \$25,149.84; T. P. Calkin, \$12,544.35; Cambridge Instruments Co., \$24,743.45; Cambridge Knitwear Mills, Ltd., \$44,803.60; Cameron Lumber Co., \$38,873.41; Campbell Bros. and Wilson, Ltd., \$29,562.65; S. J. Campbell (Estate of), \$16,260; Campbell Steel & Iron Works, Ltd., \$20,081.76; Campbell Wilson and Strathdie Ltd., \$15,176.24; Camrose Collieries, \$27,145.93; Canada Bread Co., Ltd., \$265,754.90; Canada Cement Co., \$22,822.55; Canada Coal Ltd., \$147,596.71; Canada Comforter Co., \$70,751.28; Canada Crocketing Co., \$104,926.47; Canada Dairies Ltd., \$13,624.61; Canada and Dominion Sugar Co., Ltd., \$174,672.99; Canada Foundries & Forgings, Ltd., \$107,710.23; Canada Label & Webbing Co., Ltd., \$12,810.70; Canada Metal Co., Ltd., \$26,889.37; Canada Packers, Ltd., \$9,451,791.86; Canada Paint Co., Ltd., \$63,764.19; Canada Railway News Co., \$22,484.61; Canada Roof Products, Ltd., \$14,502.90; Canada Sand Papers, Ltd., \$19,052.99; Canada Starch Sales Co., \$175,647.99; Canada Steamship Lines, Ltd., \$29,180.42; Canada Varnish Co., \$20,974.21; Canada Vinegars, Ltd., \$26,310.01; Canada West Shoe Mfg. Co., \$180,286.53; Canada Wire & Cable Co., \$186,013.55; Canadian Automotive Trim, Ltd., \$24,778.27; Canadian Bag Co., Ltd., \$170,654.85; Canadian Bakeries, Ltd., \$89,366.35; Canadian-Bemis Bag Co., Ltd., \$166,246.24; Canadian Blower & Forge Co., \$14,910.66; Canadian Brown Steel Tank Co., \$37,651.28; Canadian Buffalo Sled Co., \$20,270.62; Canadian Canners, Ltd., \$323,714.19; Canadian Canners (Western), Ltd., \$198,815.25; Canadian Car Munitions, \$4,225,198.44; Canadian Cellulose Products, Co., Ltd., \$22,080.12; Canadian Collieries (Dunsmuir), Ltd., \$15,574.70; Canadian Dental Trade Association, 162,928.52; Canadian Devices Ltd., \$32,199.05; Canadian Doughnut Co., Ltd., \$26,550.32; Canadian Duff-Norton Co., Ltd., \$10,035.60; Canadian Duxex Abrasives, Ltd., \$17,893.62; Canadian Elevator Equipment Co., \$249,653.16; Canadian Fairbanks-Morse Co., \$554,539.36; Canadian Fire Hose Co., Ltd., \$29,305.88; Canadian Fish & Cold Storage Co., \$36,456.13; Canadian Fishing Co., Ltd., \$43,774.65; Canadian Garment Mfg. Co., \$13,289.36; Canadian General Electric Co., \$1,352,776.60; Canadian General Lumber Co., Ltd., \$10,757.87; Canadian General Rubber Co., \$802,171.67; Canadian Government Merchant Marine, \$170,697.27; Canadian Gypsum Co., Ltd., \$29,395.34; Canadian Hanson & Van Winkle Co., \$14,646.25; Canadian Hardwoods, Ltd., \$10,093.47; Canadian Import Co., \$374,400.65; Canadian Industrial Alcohol Co., \$11,579.26; Canadian Industries, Ltd., \$732,818.18; Canadian Ingersoll-Rand Co., \$970,977.89; Canadian Johns-Manville Co., \$35,814.55; Canadian Knitting, Ltd., \$103,841.25; Canadian Kodak Co., Ltd., \$589,366.53; Canadian Laboratory Supplies, \$13,650.61; Canadian Lamp Lamps, Ltd., \$10,175.56; Canadian Lift Truck Co., Ltd., \$25,338.70; Canadian Liquid Air Co., Ltd., \$44,135.97; Canadian Longyear, Ltd., \$59,849.74; Canadian Marconi Co., \$2,333,194.39; Canadian National Carbon Co., \$167,423.23; Canadian National Exhibition, \$45,351.38; Canadian National Institute for the Blind, \$18,288.50; Canadian National Railways, \$18,908,042.29; Canadian National Steamships, \$1,933,508.11; Canadian National Telegraph, \$247,740.99; Canadian Oil Co., Ltd., \$927,186.33; Canadian Ornamental Iron Co., Ltd., \$130,983.05; Canadian Pacific Air Lines Ltd., \$17,588.57; Canadian Pacific Express Co., \$327,926.66; Canadian Pacific Railway Co., \$12,561,533.81; Canadian Plumbing and Heating Specialties, \$11,934.31; Canadian Poultry Sales, Ltd., \$32,372.10; Canadian Rogers Sheet Metal & Roofing, Ltd., \$15,729.42; Canadian Silk Products, Ltd., \$11,962.08; Canadian Spice Mills, \$16,513.85; Canadian Steel Corp., Ltd., \$11,609.19; Canadian Steel Strappings, \$27,576.69; Canadian Telephones and Supplies Ltd., \$427,105.73; Canadian Top & Body Corp., \$743,537.98; Canadian

D. M. C. Cap Mfg. Co., \$133,187.94; Daigle & Paul, Ltd., \$34,056.99; Daignault, Rolland Co., \$99,126.68; The Dairy Pool, \$16,179.94; Pierre M. Dallemange, \$59,725.58; D'aoust, Lalonde Co., Ltd., \$29,109.47; Dartmouth Ferry Commission, \$60,444.05; Dartmouth Lumber Co., Ltd., \$162,628.67; Frank R. Dauphinee, \$14,651.14; James Davidson & Sons, \$79,984.03; John F. Davis & Sons, \$16,962.26; Davis and Fraser Ltd., \$32,836.97; William Dewe & Son, \$11,539.78; Dawson Wade & Co., \$123,050.73; Deacon Bros., Ltd., \$22,145.31; Deakin and Steward, \$31,970.76; Dealer's Dairy Ltd., \$12,002.54; Dean Dempsey, \$12,829.66; Deeklebaum Bros., Ltd., \$31,534.69; Defence Communications, \$52,141.77; Defence Industries, Ltd., \$11,164,092.41; Omer De Serres, Ltd., \$10,714.64; A. Deslauriers et Fils Ltd., \$46,684.71; De Villbliss Mfg. Co., \$18,537.47; Chas. A. Devlin Inc., \$30,204.47; Devon Lumber Co., Ltd., \$19,862.14; Devonshire Clothes, Ltd., \$509,245.68; Dewalt Dishier Corp. Ltd., \$10,936.95; T. A. S. Dewolfe & Son, \$15,473.69; Diamond Construction, \$131,672.57; Diamond T Motor Car Co., \$4,308,977.78; Diekmann, Wright & Pugh, \$37,560.18; Dickson Importing Co., \$23,059.50; J. M. Digdon, \$27,718.69; Fred W. Dimock, \$10,509.53; Dinsmore-McIntire, Ltd., \$73,277.71; Direct Winter Transport, \$10,662.39; Dishier Steel Constr. Co., \$171,659.46; Henry Disston & Sons, Ltd., \$91,099.35; Ditto of Canada, Ltd., \$11,148.12; James D. Doherty Mfg. Co., \$10,159.61; Dominion Associated Co., \$166,140; Dominion Boddling

Co., \$85,149.32; Dominion Bridge Co., \$135,884.33; Dominion Bronze & Iron, Ltd., \$10,875.67; Dominion Brush Mfg. Co., \$41,277.48; Dominion Chain Co., Ltd., \$12,744.79; Dominion Chair Co., Ltd., \$14,547.42; Dominion Coal Co., \$488,973.81; Dominion Construction Co., \$14,707.17; Dominion Electrohome Industries, Ltd., \$33,764.40; Dominion Engineering Works, Ltd., \$39,203.05; Dominion Fabrics, Ltd., \$150,393.24; Dominion Glass Co., Ltd., \$19,238.75; Dominion Hoist & Shovel Co., Ltd., \$55,534.59; Dominion Molasses Co., \$12,687.56; Dominion Oilcloth & Linoleum Co., Ltd., \$28,204.09; Dominion Oxygen Co., \$26,030.43; Dominion Rubber Co., \$3,954,884.23; Dominion Shoe Co., \$72,240; Dominion Shuttle Co., \$16,400.23; Dominion Steel and Coal Corporation, Ltd., \$23,202.51; Dominion Stores, Ltd., \$27,022.79; Dominion Tack & Nail Co., Ltd., \$12,014.20; Dominion Textile Co., \$391,752.84; Dominion Truck Equipment Co., \$934,678.49; Dominion Twist Drill, Ltd., \$18,552.91; Dominion Utilities, Ltd., \$11,614.70; Donahue Corp. of Canada, Ltd., \$97,220.88; Donlands Dairy, \$14,384.93; Doon Twines Ltd., \$19,822.09; Doran Construction Co., Ltd., \$196,476.99; Dorken Bros. & Co., Ltd., \$12,083.10; Dorothea Hats, Ltd., \$144,735.79; Dorosz Bros., \$17,757.24; Dorr Co. Inc., \$23,699; Douglas & Co., Ltd., \$10,548.18; Dowsell Lees & Co., \$48,296.15; William Doyle Ltd., \$12,744.13; Drummondville Cotton Co., \$335,714.73; Ludger Duchaine Inc., \$323,574.62; John Duff & Sons, Ltd., \$45,116.17; Dumarts Ltd., \$67,493.72; Alphonse Dumont, \$12,132.51; Dundas Woollen Mills, \$23,707.38; Dunlop Tire & Rubber Goods Ltd., Ltd., \$440,881.08; Duplate Canada, Ltd., \$108,266.95; E. I. Dupont De Nemours & Co., \$15,282.81; Durable Waterproofs, Ltd., \$21,570; Charles Duranceau, \$821,321.49; Dutch Laundry and Dry Cleaners, \$17,947.85; Dewlight Edwards (Canada), \$18,096.89; Dye & Chemical Co. of Canada, Ltd., \$52,145.52; Dymont, Ltd., \$24,969.19.

E. D. H. Co., \$58,516.42; Eagle Shoe Co., \$484,092.33; Earl Clothing Co., Ltd., \$332,868.78; Eastern Abattoirs, Ltd., \$90,742.38; Eastern Bakeries, Ltd., \$56,373.86; Eastern Farm Products, \$51,205.55; Eastern Hay and Feed Co., Ltd., \$36,259.22; Eastern Ice Cream, Ltd., \$30,974.62; Eastern Light and Power Co., Ltd., \$27,639.23; Eastern Steel Products, Ltd., \$1,132,376.98; Eastern Textiles Products, \$42,660.85; Eastern Townships Agriculture Association, \$14,559.29; Eaton Knitting Co., Ltd., \$850,195.71; T. Eaton Co., Ltd., \$3,290,922.15; T. Eaton Realty Co., Ltd., \$12,000; Eburne Sawmills Ltd., \$12,150.38; E. B. Edly Co., Ltd., \$24,122.67; City of Edmonton, \$25,016.91; Edmonton City Dairy, \$50,521; Edmonton Produce Co., Ltd., \$65,108.67; D. Kemp Edwards, Ltd., \$23,802.77; W. C. Edwards & Co., Ltd., \$22,608.39; Elder Dempster Lines, Ltd., \$12,971.25; Robert Elder (Carriage Works), Ltd., \$102,507.45; Electric Reduction Sales Co., \$95,902.01; Electrical Manufacturing Co., Ltd., \$36,923.68; Electronic Laboratories, Ltd., \$49,807.30; Elie Coal, Ltd., \$23,838.79; J. Elkin Co., Ltd., \$296,668.50; Ellerman's Wilson Lines, Ltd., \$340,936.39; Elliot, Marr & Co., Ltd., \$18,893.88; Elmhurst Dairy Ltd., \$21,870.63; Emond and Cote Reg'd., \$34,720.89; Empire Brass Mfg. Co., \$65,920.83; Empire-Hanna Coal Co., \$120,577.37; Empire Soap Co., Ltd., \$35,109; Enamel Heating Products, Ltd., \$112,316.75; Engineering Products of Canada, Ltd., \$148,497.30; Engineering Tool and Forgings, Ltd., \$40,397.61; English-town Cutlery, \$37,278.34; Enterprise Foundry Co., \$17,678.94; Esquimalt Township Corp., \$26,841.61; Essex Wood Heal Co., \$40,030.24; Essex Terminal Railway Co., \$88,400.11; T. H. Estabrooks Co., Ltd., \$167,889.62; Evans, Coleman & Evans, Ltd., \$55,285.92; Evans, Coleman and Johnson Bros., Ltd., \$23,150.27; Ever-Ready Cleaners, Ltd., \$87,979.80; Exclusive Radio Features, Ltd., \$17,088.01; Exide Batteries of Canada, Ltd., \$31,325.35.

Factory Equipment, Ltd., \$12,269.06; Fainer Knitting Mills, Ltd., \$84,227.04; Fairfield & Sons, Ltd., \$130,451.32; Fairmont Co., Ltd., \$946,275.11; Farmer's Co-Operative Creamery Co., \$16,759.50; Farmers Ltd., \$53,337.75; Farquhar Ltd., \$18,154.73; Farrington Mfg. Co., \$14,213.20; Fashion-Craft Mfrs., Ltd., \$192,577.61; F. W. Fearman Co., Ltd., \$121,679.17; Federal Wire & Cable Co., \$280,245.70; Ferguson Atlantic Underwear Co., \$435,125.99; Ferranti Electric, Ltd., \$177,807.87; J. G. Field & Son, \$75,011.08; Filature Du Saguenay, \$13,984.77; Findlay Dairy Ltd., \$13,044.94; Findlays, Ltd., \$52,439.57; H. Fine, \$14,994.34; E. W. Finnie, \$67,314.05; Firestone Tire & Rubber Co. of Canada, Ltd., \$1,431,015.81; First Co-Operative Packers of Ont., \$327,083.50; Louis Fischl Glove Co., Ltd., \$31,377.30; Fisher Bros., Inc., \$46,482.98; Fisher & Burpe, Ltd., \$97,469.25; Fisher Scientific Co., Ltd., \$10,863.32; Flax Industries, Ltd., \$59,898.21; Fleck Bros., Ltd., \$10,994.86; John Flood & Sons, Ltd., \$40,080.13; Fontaine & Fils, Ltée., \$15,919.18; Footwear Findings of Canada, Ltd., \$70,547.07; Robert Forbes Co., Ltd., \$124,009.98; Ford Motor Co. of Canada, Ltd., \$28,267,930.03; John Forsyth, Ltd., \$29,902.56; Fort Rouge Coal Co., \$10,544.02; Fort York Packers, \$46,921.05; Fortin & Cie., \$26,823.62; Four Wheel Drive Auto Co., Ltd., \$6,504,579.29; Eudore Fournier & Fils, Ltée., \$219,312.70; Fowler's Canadian Co., Ltd., \$180,034.63; Frame Mfg. Corp., \$15,000; France Public Service, Ltd., \$10,264.52; Fraser Valley Milk Producers Association, \$192,088.50; City of Fredericton, \$11,843.01; B. Freed Ltd., \$116,021.25; Freed & Freed, Ltd., \$76,321.51; Freedman & Gabbe, Ltd., \$65,312.33; Frid Construction Co., \$111,843.15; Fried Construction Co., Ltd., \$516,408.52; Frontenac Construction Co., \$19,202.22; Frontenac Dairy Co., Ltd., \$19,469.12; Frontenac Overall, Ltd., \$40,617.94; Frontenac Quarries Ltd., \$11,589.42; Frost Steel and Wire Co., Ltd., \$51,886.99; Frost & Wood Co., Ltd., \$675,689.99; Chas. E. Frosst & Co., \$34,007.27; Frothingham, Starke, Seybold Ltd., \$12,704.38; Fruehauf Trailer Co. of Canada, Ltd., \$41,240.86; Fry-Cadbury, Ltd., \$32,352.79; Fundy Construction Co., \$1,449,960.41; Furness, Withy & Co., Ltd., \$2,538,797.31; Fyr-Fyter Co. of Canada, Ltd., \$16,379.82.

Gainers, Ltd., \$194,920.51; Gale Bros., Ltd., \$471,545.30; Galt Knitting Co., \$183,540.06; Gamble-Robinson, Ltd., \$229,959.17; S. & M. M. Gamble, \$15,373.75; Ganong Bros. Ltd., \$11,658; Gardner Engines East Canada, \$92,957.21; Gardner Equipment Co., Ltd., \$160,893.84; Alex I. Garvoek, \$843,877.58; J. R. Gaunt & Son, \$10,966.79; Gelatin Products, Ltd., \$47,188.19; General American Transportation Co., \$64,602; General Dairies, Ltd., \$30,164.68; General Engineering Co., \$364,462.12; General Foods, Ltd., \$34,268.27; General Milk Products of Canada, Ltd., \$170,969.14; General Motors Products of Canada, Ltd., \$24,519,285.07; General Paint Corp. of Canada, Ltd., \$15,235.75; General Realty Co., Ltd., \$28,950; General Steel Wares, Ltd., \$1,088,725.88; General

Supply Co. of Canada, \$434,957.57; Georgian Bay Fruit Growers, Ltd., \$82,821.10; Gibb and Ellwood, Ltd., \$27,600.40; F. R. Gibbs, \$21,744.36; Gibraltar Pant Mfg. Co., Ltd., \$96,002.53; E. E. Gibson & Co., \$10,174.58; Gillette Safety Razor Co. of Canada, Ltd., \$208,379.72; Gilley Bros., Ltd., \$25,640.52; Gillies-Guy, Ltd., \$71,611.53; Adolard Giroux, \$16,470.90; Glass Dairies, Ltd., \$10,607.32; Glasco, Ltd., \$16,724.75; Glen Textile Industries, Ltd., \$16,538.44; Glidden Co., \$17,719.23; Globe Bedding Co., \$67,104.82; Globe Laundry Co., \$10,165.90; Globe Paper Box Co., Ltd., \$18,005.24; Glovers-Craft Reg'd., \$23,630.39; E. J. Golden, Ltd., \$16,248.18; Edouard Godier Ltée., \$81,950.55; Gold Glove Works, Ltd., \$122,183.81; Gold Medal Furniture Mfg. Co., \$59,998.10; Golden Fleece Woollen Mills, Ltd., \$65,477.41; Gooderham & Worts, Ltd., \$11,098.72; B. F. Goodrich Rubber Co. of Canada, \$702,820.00; Goodrich Refining Co., Ltd., \$421,705.01; Goodyear Tire & Rubber Co. of Canada, Ltd., \$7,181,556.69; Gordon and Belyea, Ltd., \$26,344.81; Gotfredson, Ltd., \$287,823.72; Joseph Gould & Son, \$37,638.12; Goulet, Ltd., \$58,000; Granby Elastic Web of Canada, Ltd., \$207,814.27; Grand Mère Knitting Co., \$72,756.50; Granger Freres Ltée., \$29,253.98; Stanley A. Grant, \$16,939.79; Gray-Bonney Tool Co., \$11,661.65; Grey Nuns of the Cross, \$38,406.57; Great A. & P. Tea Co., Ltd., \$14,250.47; Great Lakes Trans. Inc., \$85,778.35; Great Northern Railway Co., \$19,337.99; Great West Coal Co., Ltd., \$94,304.59; Great West Felt Co., \$54,749.14; Great West Metal Products, Ltd., \$19,521; Great Western Garment Co., \$88,581.10; Greaveville Boats, Ltd., \$20,044.20; Greb Shoe Co., Ltd., \$139,267.75; Green Mfg. House, Ltd., \$75,632.75; G. Greening Wire Co., Ltd., \$66,067.47; Greenlee Bros. & Co., \$13,590.90; Greenwood Coal Co., Ltd., \$50,694.35; Gregg Mfg. Co., Ltd., \$38,228.60; C. J. Grenier & Co., \$218,789.22; Joseph Grenier Ltée., \$13,070.19; Grow Boats, Ltd., \$122,197.58; Grey Fruit & Produce, Ltd., \$15,950.84; G. A. Grier & Sons, \$17,694.50; Grinnell Co. of Canada, Ltd., \$17,260.99; Grover Mills, Ltd., \$36,908.48; Guaranteed Pure Milk, \$24,516.38; J. L. Guay & Frere Ltée., \$25,601.07; Guelph Stove Co., \$53,879.37; Gunn Garment Ltd., \$46,819.93; Gunn Roberts & Co., \$11,800; Chas. Gurd & Son, \$18,249.74; Gurney Foundry Co., Ltd., \$48,124.80; S. E. Gust, Stores, \$16,233.58; Gutta Percha & Rubber, Ltd., \$461,758.06; Gypsum Lime & Alabastine, Canada, Ltd., \$42,008.91.

City of Halifax, \$17,162.46; Hall Construction, \$38,908.55; Hall Fuel Co., Ltd., \$48,902.56; Hall Machinery Co., \$197,459.97; Halliday Dube Lumber Co., \$109,398.42; Hamilton Bridge Co., \$1,349,461.44; City of Hamilton, \$13,904.07; Hamilton Cotton Co., \$15,883.88; Hamilton Hydro Electric System, \$16,277.67; Hamilton Milk Distributors Assoc., \$55,251.35; Hammalund Mfg., Co., \$17,588.63; T. W. Hand Fireworks Co., Ltd., \$256,582.52; M. A. Hanna Co., \$26,318.80; Hansen's Laboratory, \$10,286.34; Hanson Hosiery Co., \$102,236.83; Chas. E. Harmer, \$12,406.27; Harley-Davidson Motor Co., \$3,120,273.63; J. B. Harper & Co., Ltd., \$29,800.35; Harrison and Richardson Arms Co., \$230,475.55; Harrison Hot Springs, \$41,527.11; Harstone Coal Co., Ltd., \$31,124.59; Hart Battery Co., Ltd., \$13,946.63; Hartt Boot & Shoe Co., Ltd., \$123,306.75; J. F. Hartz Co., Ltd., \$30,068.26; Harvey Co., Ltd., \$97,072.39; W. H. Harvey & Son, \$138,537.97; Hastings Dairy, \$13,130.12; Hawkins Fruit Co., \$29,398.38; Hayes Manufacturing Co., \$18,252.38; R. B. Hayhoe & Co., Ltd., \$31,774.68; H. J. Heinz Co. of Canada, Ltd., \$40,830.07; Hemlock Park Dairy, Ltd., \$77,517.57; Herbert Hemming, \$14,544.08; John Heney & Son, \$348,134.51; M. G. Hemmiger, \$94,883.52 (\$2,393.30); Hercules Mfg. Co., Ltd., \$252,062.76; T. Hethington Ltd., \$18,823.96; Hewetson Shoes, Ltd., \$26,010.70; Hickman Tye Haraware Co., Ltd., \$31,581.15; Hickok Electrical Instruments, \$21,608.39; Highland Dairy, \$13,505.11; Charles Hill & Sons, Incorp., \$21,941.31; H. L. Clarke, Francis, Ltd., \$1,028,927.29; Hobart Mfg. Co., Ltd., \$10,426.55; Hobbs Glass, Ltd., \$12,751.43; George G. Hodges, Ltd., \$29,983.25; Hodgson Rawdon & Co., \$71,353.84; Holdcroft Construction Co., Ltd., \$33,412.79; S. S. Holden, Ltd., \$1,212,559.69; Holeproof Hosiery Co. of Canada, Ltd., \$37,790.52; Holland American Line, \$75,235.59; Hollup Corporation Ltd., \$17,348.67; Holtite Rubber Co. of Canada, Ltd., \$18,738.81; Home Oil Distributors, Ltd., \$107,277.64; H. M. Hopper Co., Ltd., \$10,801.94; Horgan's Bakery, \$33,416.31; Horn Brothers Woollen Co., Ltd., \$59,696.74; Horne and Pittfield Ltd., \$134,691; Frank W. Horner Ltd., \$28,910.70; Hornstroms Bros., \$20,332.19; Horwood Lumber Co., \$57,165.23; Hospital for Sick Children, \$18,687.79; C. H. Huettyth, \$18,893.91; Huck Glove Co., Ltd., \$11,704; Hudson Paper Co., Ltd., \$10,421.35; Hudson's Bay Co., \$115,591; Hughes Tool Co., \$4,704.79; Humberstone Shoe Co., Ltd., \$131,245.10; Frank Hunnisett Ltd., \$76,761.08; Hunter-Boat Works, \$104,722.24; Hyde Miller, \$28,711.80; Hyde Park Clothes, Ltd., \$876,859.06; Hy-Grade Metal Products Co., \$57,225.66; C. S. Hyman Co., Ltd., \$172,111.53; Hynson Westcott & Dunning, Inc., \$47,851.14.

Ideal Iron Works, \$15,661.43; Ideal Spread Co., \$39,285.61; Ilderton Farmer's Co-Operative Co., \$17,262.60; Illinois Central Railroad, \$22,837.92; Imperial Fuels, \$40,942.65; Imperial Laundry, \$37,378.84; Imperial Oil, Ltd., \$944,153.97; Imperial Optical Co., \$17,936.08; Imperial Tobacco Co., \$37,895.30; Independent Biscuit Co., Ltd., \$15,192.91; Independent Fish Co., Ltd., \$11,428.14; Independent Order of Foresters, \$13,003.46; Indian Cove Coal Co., \$25,838.90; Industrial Finance Corporation, Ltd., \$35,297.64; Industrial Tape Corp., \$11,803.78; Ingessoll Cream Cheese Co., Ltd., \$20,203.44; Ingram & Bell, Ltd., \$151,691.77; Instruments, Ltd., \$10,119.78; Intercolonial Coal Co., \$186,521.91; Intercontinental Pork Packers, Ltd., \$44,925.64; Intercounty Sand & Gravel, \$43,357.83; Interior Vegetable Marketing Board, \$30,165.53; Interlake Tissue Mills Co., \$21,144.66; International Brand Co., \$36,754.02; International Business Machines Co., Ltd., \$49,484.18; International Fibre Board, Ltd., \$11,484.04; International Fishing & Trading Co., \$14,915.35; International Flame-Signal Co., \$89,900.90; International Harvester Co. of Canada, \$344,495.03; International Silver Co. of Canada, \$70,233.67; Intercean Steamship Corp., \$301,080.87; Iowa Transmission Co., \$34,499.19; W. A. Irish Co., Ltd., \$19,457.20; Irvn Air Clotte, Ltd., \$141,075.38; Irving Oil, Ltd., \$126,521.99; R. Grandy Irwin, \$27,147.56; Island Blue Print & Map Co., \$19,439.30; Island Farms Ltd., \$27,821.95.

Jackson-Cookran, Ltd., \$17,318.08; Jackson's Bread Ltd., \$11,197.82; F. T. James Co., Ltd., \$303,232.45; W. A. Jamieson Co., Ltd., \$23,526.66; A. Janin Building, \$1,273,954.68; Jantzen Knitting Mills of Canada, Ltd., \$62,731.32; Jarry Machine Shop, \$55,488; Eugene Jinchereau, \$14,172; Jobb Bros. & Co., Ltd., \$23,373.97;

Jobin Brothers Inc., \$125,934.61; Johnson Bros. Co., Ltd., \$131,529.16; Johnson & Johnson, Ltd., \$312,195.13; Johnson Woollens Mills, Ltd., \$144,961.16; Johnston Warren Lines, \$73,997.44; Joliette Steel, Ltd., \$17,839.89; A. J. Jones, \$619,751.40; Jones-Schofield-Hatheway, Ltd., \$68,328.51; Jones Tent & Awning, Ltd., \$45,086.37; Sid Jones, \$24,713; Jordan's Parkview Dairy, \$17,851.54; Joron-Murdoch & Co., Engr., \$96,327.99; J. J. Joubert Ltee., \$44,058.59; Judge's Transportation, \$22,153.64.

H. E. Kane & Co., Ltd., \$837,019.24; Jacob Kaufman, Ltd., \$13,801.08; Kaufman Rubber Co., Ltd., \$673,037.28; Kay Mfg. Co., Ltd., \$13,121.14; Julius Kayser & Co., Ltd., \$37,504.71; Kearney Bros., \$12,122.47; Keating Sons, Ltd., \$130,303.63; W. H. Kelley & Co., \$22,773.05; Kelly, Douglas & Co., Ltd., \$169,339.74; Kelowna Grower's Exchange, \$28,016.92; Kelvinator of Canada, Ltd., \$95,920.25; James N. Kenney, \$646,056.94; Kent-Moore Organization, \$106,498.33; Kentville Electric Commission, \$14,446.37; Kenwoods Mills, Ltd., \$25,990.64; Keuffel and Esser Co., \$17,075.96; Keyes Fibre Co., \$23,230.35; Keyes Supply Co., Ltd., \$12,610.11; Walter Kidde Co. of Canada, \$25,656.47; A. E. Kierstead Ltd., \$59,357.27; J. W. Kilgour & Bros., Ltd., \$54,201.77; Kincaid Mfg. Co., Inc., \$12,207.78; Kingham-Gillespie Coal Co., \$51,664.70; Kingsley Companies, \$98,596.15; Kingston Creameries Ltd., \$24,187.80; Kingston Public Utilities, \$68,128.10; Kingston Steam Laundry, Ltd., \$21,450.69; Kirk Coal Ltd., \$83,808.36; Klein Manufacturing Co., Ltd., \$11,492.74; J. T. Knight Co., Ltd., \$69,551.62; Wilfred Koritem, \$11,384.67; Kraft Cheese, Ltd., \$22,819.36; William Krangle Co., Ltd., \$46,954; F. J. Kyte, \$47,465.18.

La Corporation de Telephone et de Pouvoir de Quebec, \$69,022.60; Lachance and Morel Ltee., \$16,523.95; Lachance and Tanguay Reg'd., \$293,839.45; Lackie Manufacturing Co., \$16,269.81; Lafayette Shoe Mfg. Co., Ltd., \$177,457.28; La France Fire Engine & Foamite, Ltd., \$9,323.63; Laiterie Brookside Inc., \$18,975.38; Laiterie Co-Op. De Quebec, \$11,342.72; Laiterie Fortier, \$21,582.21; Laiterie St. Alexandre Ltee., \$10,839.44; Lake of the Woods Milling Co., \$16,201.64; Lakeside Coals, Ltd., \$15,989.11; Lakeview Pure Milk Dairy, \$127,160.15; Lambton Kent Creameries, \$17,072.50; Lamport and Holt Line Ltd., \$183,928.09; Lampron Shirt Co., \$54,064.20; Lane Bakeries, \$28,272.95; Lane and Robitaille Ltd., \$16,561.13; Langley's Ltd., \$12,753.98; Laporte-Hudon-Hebert, Ltee., \$31,212.27; Arthur S. Lapine & Co., \$15,593.80; Laurentine Textile Co., Ltd., \$32,507.95; Laurentide Equipment Co., Ltd., \$13,955.33; L'Auto-Neige Bombardier, \$97,947.71; Laval University, \$16,650; Thos. Lawson & Sons, \$11,695.36; L. T. Lazure, \$13,492.50; Lealand Co., Ltd., \$13,398.47; John Leekie, Ltd., \$178,434.51; Lederle Laboratories Inc., \$56,866.75; Leduc & Freres, \$26,334.01; Thomas Edward Leigh, \$18,000; Peter Leitch Construction, Ltd., \$132,154.29; Leland Electric Co., Ltd., \$23,003.63; Lemon, Gonna-on Co., \$18,276.90; Leonard Bros., Ltd., \$23,221.26; E. Leonard & Sons, Ltd., \$74,020.80; A. C. Leslie & Co., Ltd., \$21,343.40; Lethbridge Collieries, \$18,237.22; Lethbridge Laundry Co., \$11,779.20; Lever Bros., Ltd., \$25,911.77; Leyland Motors, Ltd., \$73,513.63; Libby McNeill & Libby of Canada, Ltd., \$110,338.30; Liberty Ornamental Iron Works, \$12,133.02; Linde Canadian Refrigeration Co., \$19,040.15; L'Industrie Provinciale Enrg., \$11,211.75; Linton Lumber Co., Ltd., \$49,803.50; Lion Oils, Ltd., \$13,673.61; Thos. J. Lipton Co., Ltd., \$11,944; Liquid Carbonic Canadian Corp., Ltd., \$12,237.53; F. G. Lister & Co., Ltd., \$92,223.78; Little, Haughland and Kerr, \$10,867.66; Loblaw Groceries Co., \$12,941.88; Lockerbie and Hole, \$30,391.08; R. F. Logan, Ltd., \$15,948.11; Lomat Watch Material Co., \$10,288.16; A. C. Lombard's Sons, \$15,501.05; London City Dairies, Ltd., \$12,316.82; London Coat and Apron Supply, \$37,382.29; London Public Utilities Commission, \$39,236.32; London Pure Milk Co., Ltd., \$11,061.39; London Sand & Stone, Ltd., \$22,316; Wm. Looser & Co., Ltd., \$19,513.87; David Lord, \$21,295.29; Gustave Lorrain, \$35,813.61; J. H. Lortie, Reg'd., \$20,401.94; Lovell & Christmas (Canada), Ltd., \$18,628.70; Lucy Export Corporation, \$31,115.02; James Lumber Co., Ltd., \$11,127.19; T. P. Lushy Co., Ltd., \$15,620.42; Luxura Tea Co., \$90,482.80; Lykes Bros. Steamship Co., \$48,399.85; W. T. Lynch & Sons, \$37,962.86.

George Mabec, \$23,943.96; Mac-Craft Corp., Ltd., \$61,802.14; MacCulloch & Co., Ltd., \$18,285.12; MacDonald Chemicals, Ltd., \$656,467.58; MacDonald's Consolidated, Ltd., \$119,653.81; Macdonell and Conyers, Ltd., \$14,061.78; MacFarlane-Lefavre Ltd., \$402,359.96; Machinery Depot, Ltd., \$10,377.84; Mack Mfg. Corp., \$829,040.09; Mackenzie and Thayer Ltd., \$31,239.06; MacLachlin Lumber & Woodworking Co., \$32,941.16; Macetta Co. of Canada, \$15,438.88; John A. Madsen Mfg. Co., \$25,345.21; W. H. Malkin & Co., Ltd., \$99,869.94; Mallinckrodt Chemical Works, Ltd., \$31,573.83; Mammy's Bakery, \$33,771.57; Manitoba Bridge & Iron Works, Ltd., \$20,107.12; Manitoba Co-Operative Dairies, \$57,661.09; Manitoba Co-Op. Honey Producers, Ltd., \$19,362.51; Manitoba Pant Mfg. Co., \$70,891.42; Manitoba Power Commission, \$89,339.65; Manitoba Provincial Government (various departments), \$56,013.64; Manitoba Sugar Co., Ltd., \$31,396; Manitoba Tent & Awning Co., \$91,755.97; University of Manitoba, \$54,251.68; Manitoba Vegetable and Potato Growers, \$70,390.99; Mann Brush Mfg. Co., \$13,558.76; C. A. Mann & Co., \$39,516.31; Maple Leaf Dairy, Ltd., \$37,979.95; Maple Leaf Milling Co., Ltd., \$14,555.61; Marchand Electric Co., \$10,410.70; Marine Agencies, Ltd., \$17,043.99; Maritime Electric Co., \$25,870.80; Maritime Pant Mfg. Co., \$970,198.41; Maritime Telegraph and Telephone Co., \$139,651.37; A. E. Marois, Ltd., \$319,881.44; Marpole Coal Co., Ltd., \$28,146.25; Marshall Wells Co., Ltd., \$87,515.52; Marshalls Co., Ltd., \$379,524.06; L. T. Martin Ltd., \$165,088.83; Martins Transports Ltd., \$11,251.47; Marvel Products, Ltd., \$10,380.11; Marwell Construction Co., \$277,464.84; Masonite Co. of Canada Ltd., \$23,344.63; Massey-Harris Co., Ltd., \$2,949,084.13; Masters Baker's Association, \$93,225.83; Master Craft Uniform Co., Reg'd., \$2,118,378.52; I. H. Mathers & Son Ltd., \$174,108.31; J. A. Mathieu, Ltd., \$35,480.93; J. Martin Ltd., \$22,693.79; Mathews-Wells Co., Ltd., \$173,291.97; Maxwell's Ltd., \$108,219.06; May and Baker, \$19,613.16; Mayo Davis Lumber Co., Ltd., \$25,659.55; Cornelia P. Mayo, \$11,988; A. C. McAloney, \$35,950.13; L. McBrine Co., Ltd., \$104,954.84; McCallum Camouflage Industries, \$82,005.76; Rudolph McChesney Lumber Co., \$17,014.73; McCleery & Weston, Ltd., \$22,202.96; McColl-Frontenac Oil Co., Ltd., \$477,882.07; F. C. McCurdy, \$15,212; McCurdy Supply Co., Ltd., \$16,655.43; McDonald Shoe Co., \$199,444.44; McFarland Construction Co., \$78,001.50; McGavin Bakeries Ltd., \$22,768.93; McGavin Ltd., \$17,817.50; McGill University,

\$200,702.83; McGlashan, Clarke Co., Ltd., \$65,073.43; McGuire's Bakery, \$43,570.65; John McHutchion Ltd., \$17,772.58; J. D. McKenzie, \$13,293.04; McKenzies Creamery, \$17,999.34; McKinnon Industries, Ltd., \$11,940.90; P. M. McLagan Ltd., \$22,174.93; McLaughlin Brothers, \$29,014.50; McLean Kennedy (Maritime), Ltd., \$118,671.24; McLennan Lumber Ltd., \$31,379.40; McLennan, McFeely & Prior, Ltd., \$50,863.91; M. H. M. Manus, Ltd., \$32,251.11; McMaster University, \$24,917.50; J. McMenemy Co., \$10,504.75; McMillans Ltd., \$10,298.42; McNamara Construction Co., \$12,648.66; Medicine Hat Steam Laundry, \$15,893.89; Megantic Mfg. Co., \$13,461.61; Melbourne Merchandising Ltd., \$473,797.89; Menzies Brothers, \$17,713.70; Merck & Co., \$43,222.46; Mercury Mills, Ltd., \$777,815.87; Metal Craft Co., Ltd., \$111,766.81; Metal Fabricators, Ltd., \$26,137.10; Metal Stampings, \$83,822.46; Metallic Roofing Co. of Canada, \$458,693.31; Metals, Ltd., \$34,648.19; Metropolitan Electric Co., Ltd., \$23,980; Michael Mfg. Co., Ltd., \$11,342.42; Middlesex Motors Ltd., \$12,249.60; Middleton Clothing Co., \$25,593.75; Midland Boat Works, \$33,100.12; Midland Woollen Mills, Ltd., \$19,425.16; Mile End Fruit Exchange Inc., \$124,533.45; D. A. Miller Co., Ltd., \$105,633.25; Miller Mfg. Co., \$17,094.59; Miller Tool and Mfg. Co., \$174,784.54; Minor Rubber Co., Ltd., \$375,689.24; Mis-Can-Ada Mfg. Co., Ltd., \$59,063.99; J. S. Mitchell & Co., Ltd., \$12,046.68; Mitchell and Wilson, Reg'd., \$28,851.48; Modern Dairies, Ltd., \$75,052.64; Modern Packers Ltd., \$15,150; Moffats, Ltd., \$11,841.14; Moirs, Ltd., \$160,573.63; Monarch Battery Mfg. Co., Ltd., \$11,025.92; Monarch Knitting Co., Ltd., \$88,625.22; Monarch Lumber Co., \$17,259.01; Monarch Optical Manufacturers, Ltd., \$12,733.05; Monarch Overall, Mfg. Co., Ltd., \$135,804.31; Moncton Lumber, \$316,667.15; Mongent and Robert Cie., Ltd., \$868,861.74; City of Montreal, \$37,213.68; Montreal Cottons, Ltd., \$15,491.06; Montreal Glove Works, \$32,541.85; Montreal Light, Heat & Power Consolidated, \$115,395.81; Montreal Lumber Co., Ltd., \$17,216.96; Montreal Shipping Co., Ltd., \$382,121.35; Montreal Shoe Machinery Co., Ltd., \$24,115.12; Montreal Suspenders & Umbrellas, Ltd., \$918,317.17; Montreal Swiss Embroidery Works, \$63,892.38; Montreal Tramways Co., \$12,262.13; Montreal Trust Co., \$75,374.27; Montreal University, \$52,578.15; Benjamin Moore & Co., Ltd., \$13,185.18; Moore Electric Co., \$23,400; Moore-Whittington Lumber Co., Ltd., \$92,199.31; Morantz Beef Co., \$71,071.53; J. R. Morash & Co., Ltd., \$20,472.08; Morris Boat Works, \$11,136.32; Morris Lumber Ltd., \$13,502.81; Morrow Screw & Nut Co., \$10,050.02; J. E. Morse & Co., \$23,075.39; J. L. Morton & Co., Ltd., \$436,609.78; Motor Coach Industries, Ltd., \$706,965.16; Mount Royal Metal Co., Ltd., \$19,508.30; Mumford Medland, Ltd., \$25,493; Municipal Spraying and Contracting, \$175,330.51; Murphy Paint Co., Ltd., \$12,475.07; Alexander Murray Co., Ltd., \$45,583.85; A. H. Murray & Co., \$16,863.95; Murray and Gregory Ltd., \$41,538.81; Murray-Selby Shoes, Ltd., \$32,138.84; Mutual Growers Market Ltd., \$43,633.80.

City of Nanaimo, \$12,345.79; Nansimo-Duncan Utilities Ltd., \$12,959.52; National Cartage & Storage, \$14,797.89; National Drug & Chemical Co., \$20,877.93; National Fruit Co., \$20,019.37; National Grain Co., Ltd., \$67,027.16; National Grocers Co., \$750,252.21; National Hat Mfg. Co., \$50,990.63; National Hosiery Mills, Ltd., \$17,550; National Iron Corp. Ltd., \$15,595.53; National Lace and Embroidery Works, \$111,658.44; National Maple Butter Inc., \$12,403.02; National Steel Car Corp., \$662,482.80; National Stevedoring Co., \$12,404; Needlecraft Mills, Ltd., \$39,463.20; Neil and Neil, Ltd., \$69,217.52; Neptune Meters Ltd., \$15,975.96; Neptune Shipping Incorporated, \$46,238.27; Nestle's Milk Products (Canada), Ltd., \$109,373.69; New Brunswick Electric Power Commission, \$91,017.79; New Brunswick Telephone Co., Ltd., \$53,482.93; New Method Laundry Co., \$130,248.59; New System Laundry and Cleaners, \$34,950.60; New York Central Railroad Co., \$46,666.99; New York, New Haven and Hartford Railroad Co., \$88,055.76; Newfoundland Butter Co., \$36,644.33; Newfoundland Fuel & Engineering Co., \$152,492.21; Newfoundland Furniture Co., \$11,080.41; Newfoundland Light and Power Co., \$38,796.71; Newfoundland Railway, \$199,176.73; Newton Construction Co., \$55,500.92; Niagara Glen Products, Ltd., \$16,511.96; A. S. Nicholson & Son, Ltd., \$31,425.03; Nicholson File Co., \$26,499.32; Nickerson and Crease Ltd., \$11,504.88; Charles Niedner's, Sons, \$16,048.05; L. O. Noel Inc., \$13,251.53; Nordic Hosiery Ltd., \$10,695; W. H. Norman, \$51,359.91; Albert J. P. Normand, \$111,027.22; North America Bent Chair Co., \$10,571.20; North American Leather Co., Ltd., \$44,238.85; Northwest Sportswear Co., \$238,463.54; Northwest Telephone Co., \$15,325.23; Northern Alberta Dairy Pool, Ltd., \$154,122.65; Northern Alberta Railway Co., \$38,581.14; Northern British Columbia Power Co., \$77,723.24; Northern Cartage & Contracting Co., \$10,922.06; Northern Electric Co., \$6,633,557.46; Northern Railway Co., Ltd., \$50,000; Northern Shirt Co., \$50,178.85; Northern Transportation, \$21,016.10; Northern Wood Preservers, Ltd., \$11,699.71; Northern Woollens Mills, Ltd., \$38,298.03; Northwestern Creamery, Ltd., \$43,149.76; Northwestern Utilities, Ltd., \$15,952.11; Norwegian American Line, \$389,292.31; Norwegian Canadian Packers, Ltd., \$10,982.14; Nova Scotia Apple Marketing Board, Ltd., \$10,700.48; Nova Scotia Light and Power Co., \$251,693.07; Nova Scotia Power Commission, \$21,853.16; Nova Scotia Textiles, Ltd., \$17,465.42; Novelty Rubber Mfg. Co., \$19,495.08; Novocel Chemical Mfg. Co. of Canada, \$64,458.36.

Richard O'Connor Reg'd., \$43,796.88; O'Connors Fish Co., Ltd., \$73,228.26; Office Specialty Mfg., Co., \$19,531.21; Ogilvie Flour Mills Co., \$14,672.26; Ohio Chemical and Mfg. Co., \$40,783.55; Oil Well Supply Co., \$26,178.33; Okanagan Telephone Co., \$15,707.50; Okanagan Valley Co-Op. Creamery, \$46,264.49; Old City Mfg. Co., \$19,847.82; A. T. O'Leary & Co., \$24,894.90; Olive & Dorion, Ltd., \$140,593.89; Fred Olsen Line Agency, \$128,543.96; O'Malley's, Ltd., \$50,533.65; Martin Omberg Engr. Mfg. Co., \$11,217.95; Ontario Electrical Construction, \$13,798.50; Ontario Honey Producers Co-Operative, Ltd., \$33,922.64; Ontario Hughes Owens Co., \$28,708.13; Ontario Hydro Electric Power Commission, \$189,670.87; Ontario Laundry Ltd., \$38,941.92; Ontario Produce Co., Ltd., \$12,896.16; Ontario Silknit, Ltd., \$63,620.47; Ontario Steel Products, Ltd., \$19,655.58; Otis-Fenson Elevator Co., Ltd., \$31,032.51; City of Ottawa, \$27,509.80; Ottawa Car & Aircraft, Ltd., \$15,830.91; Ottawa Dairy, \$11,030.56; Ottawa Fruit Supply, \$11,451.38; Ottawa Hydro Electric Commission, \$21,245.70; Ottawa Ladies College, \$192,342.46; Ottawa Light, Heat & Power Co., \$53,603.41; Ottawa Sanitary Laundry Co., \$34,155.21; Ottawa Typewriter Co., \$41,039.15; Ottawa Valley Grain Products, \$11,884.85; Outboard Marine & Mfg., Co., \$422,937.86; C. W. Outhit, \$14,077.51.

Pacific Dairies, Ltd., \$18,109.26; Pacific Meat Co., Ltd., \$415,659.86; Pacific Veneer Co., Ltd., \$28,130.20; Page Equipment and Construction, \$196,313.91; Pall Mall Specialties, \$16,291.21; Palm Dairies Ltd., \$89,653.47; John Palmer Co., Ltd., \$170,162.76; Palmer McLellan Shoeapack Co., Ltd., \$211,200.61; Palmer and Williams Co., \$11,569.58; Pan American Airways, \$11,016.94; Paramount Dry Cleaners, \$16,109.10; Paramount Textile Machinery, \$27,600.66; Parent and Goyer Co., \$37,158.86; Parisian Corset Mfg. Co., Ltd., \$90,999.25; Parisian Laundry and Dry Cleaners, Ltd., \$26,783.50; Park Manor Uniforms Ltd., \$347,957.18; Parke, Davis and Co., \$54,315.14; Parker's Dye Works Ltd., \$35,522.69; Parkhill Bedding Co., Ltd., \$65,569.55; Parkhill Creamery Ltd., \$21,689.39; Ralph and Arthur Parsons, \$26,794.93; Pearl Laundry Ltd., \$16,567.88; Pearson's Antiseptic of Canada, Ltd., \$10,347.88; Pease Foundry Co., Ltd., \$19,493.33; Pedlar People, Ltd., \$41,534.23; Peerless Laundry, \$34,609.91; Pembroke Electric Light Co., Ltd., \$36,723.66; Pembroke Laundry, Cleaning & Dyeing Co., \$60,331.81; Penco Oil Ltd., \$34,331.25; Penman's, Limited, \$547,552.65; Penn Yan Boats Inc., \$12,234.42; Pennsylvania Railroad Co., \$13,927.40; Peoples Gas Supply Co., Ltd., \$20,523.87; Peoples Telephone Co., \$11,869.29; Perfection Products Ltd., \$24,905.87; Leo Perrault Ltee., \$10,505.11; Perron & Tardiff, \$11,627.50; H. M. Perry Ltd., \$15,311.71; Perth Shoe Co., Ltd., \$87,228.39; C. H. Petch, \$72,165.83; Peterborough Canoe Co., Ltd., \$62,203.16; Peter's Shoe Mfg. Co., Ltd., \$78,415.93; C. Peterson, \$18,081.62; Pfeffer Inc., \$10,535.91; Philco Corp. of Canada, Ltd., \$1,109,055.02; Philco Products, Ltd., \$511,940.13; Picker X-Ray of Canada, Ltd., \$53,336.12; Pickford and Black Ltd., \$374,999.52; Piercey Supplies, Ltd., \$61,693.97; Jos. Pilon Ltee., \$23,345.45; Walter Pinaud, \$32,484.27; Pioneer-Canadian Laundries, \$10,982.14; Pioneer Fruit & Vegetable Co., Ltd., \$35,736.31; Hiram L. Piper Co., Ltd., \$32,312.52; Pleasant View Dairy, \$124,810.52; Plunkett and Savage, \$26,813.23; Thos. Pocklington Co., \$10,003.10; J. A. Pollard, \$31,994.20; Wm. Pollock & Son, Ltd., \$19,874.28; Poole Construction Co., \$35,785.23; L. M. Poole & Co., \$16,195.03; H. H. Popham, \$20,887.21; Porritts & Spence (Canada), Ltd., \$40,146.14; City of Port Alberni, \$11,022.01; Portage Produce Co., \$12,327.75; Port Carling Boat Works, \$41,286.46; D. Porter & Son, \$15,327.06; Porters Ltd., \$12,365.51; Potato Distributors, Ltd., \$65,445.37; Potato House, \$18,382.22; Precision Tool Works, Ltd., \$13,357.58; Prefabricated Buildings, Ltd., \$150,002.06; Press News Ltd., \$49,710.98; Pressure Castings of Canada, Ltd., \$27,503.09; Preston-Noelling, Ltd., \$16,000.75; Prices Dairy, \$16,903.20; Prince Albert Mfg. Co., Ltd., \$17,650.76; City of Prince George, \$38,002.30; City of Prince Rupert, \$18,904.01; Principal Hat, Cap and Suspender Mfg. Co., \$31,686.16; Pritchard-Andrews Co. of Ottawa, Ltd., \$15,716.35; Proctor & Gamble Co. of Canada, \$21,689.91; Producers Dairy Inc., \$143,253.32; Progressive Wholesale Grocery Co., Ltd., \$10,042.56; Pro-Phy-Lac-Tie Brush Co. (Canada), Ltd., \$60,900.68; Prosperity Co., Inc., \$143,610.15; Albert & Hector Proulx, \$12,600; Provincial Construction Co., \$82,948.49; Provincial Oils, Ltd., \$47,121.45; Provincial Transport Co., Ltd., \$13,615.70; Public Abattoir Ltd., \$38,233.14; Pure Gold Mfg. Co., Ltd., \$14,589.16; Pure Milk Co., Ltd., \$17,028.87; Purity Dairy, Ltd., \$39,167.28; W. C. Purney, \$14,250; Pyrene Mfg. Co. of Canada, Ltd., \$35,028.30.

Quaker Oats Co. of Canada, Ltd., \$93,405.04; Quality Bakery, \$34,379.20; City of Quebec, \$12,083.66; Quebec Converters, \$66,391.80; Quebec Packers, \$105,141.32; Quebec Power Co., \$124,721.63; Quebec Stitchdown Shoe Co., \$11,432.29; Queen's University, \$43,498.20; Quilchena Farms, Ltd., \$11,542.10.

RCA Victor Co., Ltd., \$5,440,455.76; Radium Luminous Industries, Ltd., \$10,309.23; Railway Express Agency, \$12,629.08; Railway & Power Engineering Corp., Ltd., \$16,190.71; Rainbow Dairies, Ltd., \$17,395.08; Rainbow Plastic Products, Ltd., \$27,397.99; H. A. Raney & Co., \$11,157.90; W. A. Rankin, Ltd., \$15,783.50; Ransom and Randolph Co., \$12,359.56; P. Leo Ratte, \$24,118.49; Ray-Knit Mfg. Co., Ltd., \$26,258; Rayman Industries, \$19,265.06; Raymond McDonnell & Co., \$111,192.11; Rayner Constr. Co., \$134,471.98; City of Red Deer, \$38,042.24; Red Deer Laundry and Dry Cleaners, \$16,134.92; Redfern Construction Co., \$489,256.67; George W. Reed & Co., \$64,308.48; Regent Knitting Mills, Ltd., \$90,442.84; Regent Shirt Mfg. Co., Ltd., \$40,645.90; Regina Cartage and Storage Co., \$78,913.72; City of Regina, \$54,797.36; Regina Sash & Door Co., \$22,920.88; Regina Steam Laundry, Ltd., \$15,808.87; Reid & Co., Lumber, Ltd., \$56,110.49; Remington Rand, Ltd., \$85,696.89; Jos. Renaud Ltd., \$29,536.40; Rentals Bldg. Corp., \$27,916.44; Research Enterprises, Ltd., \$7,468,078.56; Revelstoke Sawmill, Co., Ltd., \$19,802.90; W. B. Reynolds Coal Co., \$34,091.81; C. Richardson & Co., Ltd., \$11,634.61; Jas. Richardson & Son, \$30,884.81; Richardson Road Machinery Co., Ltd., \$189,467.01; Richmond Hosiery, Ltd., \$13,282.30; Richstones Bakery, Ltd., \$48,215.64; P. R. Ritey & Co., Ltd., \$13,833.27; H. P. Ritchie, Ltd., \$14,998.97; John Ritchie Co., Ltd., \$561,691.13; Robertson Bros., Ltd., \$26,561.92; Robertson Fisheries, Ltd., \$54,486.08; James Robertson Co., Ltd., \$46,854.21; Thomas Robertson (Canada), Ltd., \$14,835.08; Roberval & Saguenay Railway, \$19,894.05; Robin Hood Flour Mills, Ltd., \$34,309.23; Robin Hood Packers, Ltd., \$17,456.24; Robin Jones & Whitman, Ltd., \$16,075.63; Rochester and Pittsburgh Coal Co., \$19,323.61; W. G. Rockwell, \$34,187.92; Roden Bros., \$31,982.01; Alfred Rogers Ltd., \$14,929.24; Rogers Bros. Corp., \$69,470.06; Rogers Majestic, Ltd., \$1,283,341.02; Rogers Montreal, Ltd., \$36,090; Roman Catholic Episcopal Corporation, \$21,955.42; Roofers Supply Co., \$30,416.94; Rose Dress Mfg. Co., \$16,027.36; Frank Ross Construction Co., Ltd., \$79,396.86; Ross Cycle and Sports, \$65,417.24; Ross and MacDonald, Inc., \$10,381.38; M. Rothstein Pants Co., \$117,498.72; Rowcliffe Canning Co., Ltd., \$19,554.18; Royal Bakery, \$13,221.12; Royal Dairy Ltd., \$30,585.44; Royal Fruit Co., \$18,922.21; Royal Knitting Co., \$85,350.53; Royal Trust Co., \$25,533.92; J. R. Royer, Ltd., \$14,331.27; Rubberset Co., \$32,133.87; S. Rubin, \$100,223.90; Rubin Bros., (Clothing), Ltd., \$139,875; Rudd Machinery Co., \$12,854.75; Rumford Laundry, Ltd., \$69,613.33; Rush Transfer & Storage Co., \$27,770.80; Russell Construction Co., Ltd., \$147,251.02; Russell Hipwell Engines, \$43,002.19; Russell and Johnson, Ltd., \$60,619.13; Richard and B. A. Ryan, Ltd., \$65,596.23; Ryan-Wilson Co., \$16,627.28; T. E. Ryder Machinery Co., \$36,698.02; T. E. Ryerson Co., \$19,998.26.

S. & G. Clothing Co., Ltd., \$1,019,316.76; Safety Supply Co., \$216,440.58; Safeway Stores, Ltd., \$58,330.17; Saguenay Electric Co., \$12,829.51; Saillant & Fils Engineering, \$10,350.73; Ste. Agathe Lumber Co., Ltd., \$13,337.94; St. Boniface Abattoir, Ltd., \$273,077.25; City of St. John, \$24,932.36; St. John City Power

Commission, \$12,359.68; St. Lawrence Rubber Co., \$271,085.88; St. Lawrence Starch Co., Ltd., \$83,943; St. Lawrence Steel & Wire Co., \$18,534.80; St. Lawrence Sugar Refineries, Ltd., \$58,685.41; St. Louis Baking Co., Ltd., \$144,120.61; St. Louis Primary Products, \$38,665.57; St. Maurice Chemicals, Ltd., \$31,272; St. Thomas Metal Signs, Ltd., \$31,984.10; St. Tite Shoe, Ltd., \$206,492.77; St. Williams Preservers, Ltd., \$37,094.51; Stanhill-Levine & Co., Ltd., \$138,201.76; Salada Tea Co. of Canada, Ltd., \$35,220.63; L. Saloman & Sons, \$61,306; J. E. Samson Inc., \$16,184.90; Sarna Bridge Co., Ltd., \$105,004.53; City of Saskatoon, \$12,612.08; Saskatchewan Co-op. Creamery Association, \$11,816.10; Saskatchewan Power Commission, \$10,763.70; Province of Saskatchewan (various departments), \$36,714.98; University of Saskatchewan, \$66,920.88; Saskatoon Industrial Exhibition, \$19,821.58; Saunders, Howell Co., \$16,019.47; Searle & Co., Ltd., \$21,501.11; Julius Schmid (Canada), Ltd., \$29,976.25; J. M. Schneider, Ltd., \$245,650.47; W. H. Schwartz & Sons, Ltd., \$19,397.76; Schultz Construction, Ltd., \$62,757.65; Scotch Anthracite Coal Co., \$302,183.39; Scott Clothing, Ltd., \$199,491.23; Scott Fruit Co., \$39,182.06; Scott Jackson Construction \$52,474.38; Scott Leather Goods Co., \$40,250; Scott & McHale, Ltd., \$294,606.94; Scott National Fruit Co., Ltd., \$66,625.46; Wm. Scott & Co., \$114,189.09; Seovill Mfg. Co., \$21,432.80; Wm. Seully, Ltd., \$25,210.26; Seythes & Co., Ltd., \$52,088.16; Seaboard Air Line Railway, \$20,402.10; Seaport Crown Fish Co., Ltd., \$33,818.59; Sears-Roebuck & Co., \$348,831.93; Sees Sados and Service, \$26,978.69; J. R. Seguin, \$11,478; Seiberling Rubber Co. of Canada, Ltd., \$663,880.92; Seng Co., \$800,345.27; Service Station Equip. Co., Ltd., \$36,249.23; Shames River Lumber Co., Ltd., \$10,608.10; Chas. J. Sharp & Son, \$14,658.45; Shaw Construction Co., \$87,342.50; D. S. Shaw, \$15,841.50; L. E. Shaw Ltd., \$16,860.79; Shaw Steamship Co., Ltd., \$25,793.28; Shawinigan Water & Power Co., \$14,486.91; John J. Shea, \$187,411.29; Shell Oil Co. of Canada, Ltd., \$335,389.35; Sheppard & Gill Lumber Co., \$14,209.67; Sherbrooke Pure Milk Co., Ltd., \$16,444.44; Sheret Andrew Ltd., \$39,322.64; Sherwin Williams Co. of Canada, Ltd., \$30,007.81; J. D. Shier Lumber & Supply, Ltd., \$10,845.16; Shiff & Co., Inc., \$691,788.59; Shipowners' Agency, \$83,183.99; Shipping Containers, Ltd., \$17,127.54; Shirmiff's, Ltd., \$13,515.16; Shoquist Construction Ltd., \$47,684.70; A. Sicard Ltd., \$19,600.22; Sidney Roofing & Paper Co., Ltd., \$4,522.99; Silent Hoist Winch and Crane Co., \$21,035.24; Silverwood Dairies, Ltd., \$65,280.16; Simard and Frere, Ltd., \$12,357.31; Simkins Transfer and Fuel, \$23,485.65; Simmons, Ltd., \$851,893.14; T. S. Simms & Co., Ltd., \$112,946.14; Simplex Motor & Machine Co., \$13,608; Joseph Simpson Sons, \$54,945.52; Robert Simpson Co., Ltd., \$230,956.15; Simecans McNaughton Line, \$13,414.25; Singer Mfg. Co., \$63,891.43; T. Sisman Shoe Co., Ltd., \$221,081.65; J. Sklar Mfg. Co., \$24,057.07; A. P. Slade & Co., Ltd., \$286,664.50; Slade and Seward, Ltd., \$219,977.03; Slater Shoe Co. (Canada), Ltd., \$214,807.46; Slingby Mfg. Co., Ltd., \$85,480.74; D. S. Sloane, \$12,100; Small Arms, Ltd., \$3,632,948.12; Smart Brothers, Ltd., \$17,040.71; Smith Brokerage Co., Ltd., \$20,691.54; Smith Brothers, \$304,851.83; Smith Brothers and Wilson, Ltd., \$154,806.72; E. D. Smith & Sons, Ltd., \$78,218.36; E. L. Smith & Son, \$10,692.34; John B. Smith & Sons, Ltd., \$16,444.85; Smith Mfg. Co., Ltd., \$54,537.84; Smith and Nephew, Ltd., \$61,728.99; Norman M. Smith, \$16,896.44; Smith and Travers Co., Ltd., \$67,725.97; Snap on Tools of Canada, Ltd., \$21,516.98; Society Shirt Mfg. Co., \$16,914.70; Solox Co., Ltd., \$18,513.89; Somas Dairy Farm, \$14,051.50; Sorel Industries, Ltd., \$8,971,605.76; J. Camille Soucy, \$11,494.30; F. N. Southam, \$10,180; Southern Alberta Dairy Pool, \$139,928.74; Southern Canada Power Co., Ltd., \$20,397.52; Sovereign Pottery, Ltd., \$256,841.13; Sowards Coal Co., \$34,395.48; A. G. Spalding & Bros. of Canada, \$37,848.61; Sparks-Harrison, Ltd., \$44,819.26; Sparks Withington Co., \$12,460.86; Robert Spellman, \$19,943.27; Spencer Bros. & Turner, Ltd., \$10,585.69; Spillers Ltd., \$11,505; Sport Togs Ltd., \$46,027.58; J. G. Sprague & Sons, \$10,494.78; H. D. Spratling, \$11,073.08; C. H. Spriggs, \$36,186.43; E. R. Squibb & Sons of Canada, Ltd., \$19,488.19; Wm. Stairs Son and Morrow Ltd., \$35,472.52; S. Stall & Son, Ltd., \$101,862.31; Stamped & Enamelled Ware, Ltd., \$25,040.08; Standard Brands, Ltd., \$26,161.03; Standard Bread Co., \$19,626.34; Standard Chemical Co., \$256,556.31; Standard Clay Products, Ltd., \$10,941.69; Standard Construction Co., \$16,831.09; Standard Fuels, Ltd., \$10,628.41; Standard Oil Co. of British Columbia Ltd., \$154,509.49; Standard Overall Mfg. Co., Ltd., \$58,238.40; Standard Paint & Varnish Co., Ltd., \$12,632.30; Standard Paving (Maritime), Ltd., \$22,172.06; Standard Sanitary & Dominion Radiator, Ltd., \$11,367; Standard Surgical Instrument Co., \$16,824.49; Standard Whitewear Mfg. Co., \$10,768.59; Stanfields, Ltd., \$84,274.38; Stanley Mfg. Co., Ltd., \$85,805.91; Stanley Tool Co. of Canada, Ltd., \$98,364.89; Stanway Hutchins, Ltd., \$30,024.25; Star Shipyard (Mercer's), Ltd., \$202,847.53; Stark Electrical Instrument Co., Ltd., \$24,166.53; R. P. & W. F. Starr Co., Ltd., \$10,960.78; States Marine Corp., \$11,900.24; Stauffer-Dobbie, Ltd., \$82,073.76; Frederick Stearns & Co. of Canada, Ltd., \$59,995.37; Steel Co. of Canada, Ltd., \$77,512.27; Steel Equipment Co., Ltd., \$98,450.66; Steers Ltd., \$98,965.57; Stephens-Adamsen Mfg. Co. of Canada, \$19,731.26; J. W. Stephens Ltd., \$21,134.19; E. S. Stephenson & Co., Ltd., \$60,418.48; Stericloth Products, Ltd., \$11,205.03; Sterling Cloak Co., Ltd., \$756,768.82; Sterling Clothing Co., \$536,163.41; Sterling Construction Co., \$51,812.91; Sterling Shirt & Overall, Ltd., \$28,146.08; S. Sternat Co., Inc., \$16,482.45; Stevens Chemical Products Co., Ltd., \$15,567; Stevens-Hepner Co., Ltd., \$159,821.96; J. Stephens & Son, Co., Ltd., \$10,287.42; Stewart Construction Co., Ltd., \$237,073.22; F. R. Stewart, \$19,316.97; Stewart-Lovick Ltd., \$40,650.25; Stewart-Warner-Alomite Corp. of Canada, Ltd., \$228,164.10; Jos. Stokes Rubber Co., \$12,544.59; M. Stone Clothing Co., Ltd., \$86,868.78; Stotland Dress Inc., \$73,191.69; Stowell Sew Co., \$13,398.45; James Strachan Ltd., \$10,000.14; W. E. Strange & Sons, \$73,918.25; Strathcona Garment Co., \$127,381.82; Strathroy Bakery Ltd., \$10,424.45; Stronach & Sons, \$30,312.01; Strong-Scott Mfg. Co., Ltd., \$17,168.91; A. Sullivan, \$12,453.58; M. Sullivan & Son Ltd., \$94,375.49; W. B. Sullivan Construction, \$307,553.33; Sully Brass Foundry, Ltd., \$22,515.50; M. J. Sulpher & Son, \$68,767.86; Sun Life Assurance Co. of Canada, \$81,757.33; Super Service Stations, Ltd., \$10,983.50; Superior Knitting Mills, Ltd., \$156,535.83; Superior Pant Mfg. Co., \$80,245.07; Superpet Petroleum Corporation, Ltd., \$38,047.22; Surgical Supplies (Canada), Ltd., \$53,323.25; Town of Sussex, \$38,865.39; Sutherland Bakery Ltd., \$23,251.36; Swansea Construction Co., Ltd., \$50,862.09; Swartz Bros., Ltd., \$23,167.84; Laurence W. Swaney, \$14,081.30; Swift Canadian Co., Ltd., \$3,487,259.03; Switlik Canadian Parachute, Ltd., \$155,772.78; Synthetic Drug Co., \$10,828.89.

Gordon L. Tarlton Ltd., \$51,902.59; Tarsel Ease Shoe Co., Ltd., \$16,227; Taylor-Forbes Co., \$16,829.98; Taylor Instrument Companies of Canada, Ltd., \$14,114.69; J. & J. Taylor, Ltd., \$31,948.53; Tayside Textiles, Ltd., \$16,594.83; Tehutt Shoe & Leather Co., Ltd., \$337,892.39; Telkoal Co., Ltd., \$24,698.23; Temiskaming and Northern Ontario Railway, \$75,797.26; Terminal Shipping Co., \$24,385.05; Terry Machinery Co., \$124,221.04; Tetrauit Shoe, Ltd., \$270,566.95; Texpack, \$42,580.06; Textile Knitting Co., \$30,797.01; Thamesville Metal Products, Ltd., \$38,082.67; Thistle Dairies, Ltd., \$17,544.60; Earle Thomas Transportation, \$41,064.05; Thomas Organ & Piano Co., Ltd., \$20,345.91; Thompson and Alix Ltd., \$27,381.25; Thompson Bros., \$130,433.28; Thompson & Sutherland, Ltd., \$27,764.23; S. C. Thompson & Sons, \$101,969.58; Thomson Groceries, Ltd., \$23,449.50; Peter Thomson & Sons, \$26,606.50; W. H. Thorne & Co., Ltd., \$15,854.47; City of Three Rivers, \$13,050.22; Tip Top Tailors, Ltd., \$3,390,909.29; John Tobin & Co., \$62,115.47; Toilet Laundries, Ltd., \$79,503.18; Tope Construction Co., Ltd., \$17,788; R. F. Tolson, \$18,523.12; City of Toronto, \$90,978.15; Toronto Dairies, Ltd., \$11,931.28; Toronto General Trusts Corp., \$23,987; Toronto Hydro-Electric System, \$64,827.09; Toronto Launderers & Dry Cleaners, Ltd., \$76,683.65; Toronto Macaroni & Imported Foods Ltd., \$27,762.07; Toronto Terminals Railway Co., \$31,494.34; Toronto University, \$131,840.50; Tottenham Creamery Ltd., \$20,250; Tower Canadian, Ltd., \$335,128.03; Traders Mfg. Co., \$27,415.61; Trans-Canada Air Lines, \$127,281.07; Trans-Continental Lumber Export, \$183,384.26; Travers Aprons, Ltd., \$36,737.61; Tremblay and Banin, \$72,492.97; Tremco Mfg. Co. (Canada), Ltd., \$13,326.96; Trenton Industries, \$11,825; Trio Shirt Mfg. Reg'd., \$186,561.08; Truck Engineering, Ltd., \$54,332.57; Truscon Steel Co. of Canada, Ltd., \$60,211.05; Turley Brothers, \$24,911.44; C. Turnbull Co., Ltd., \$145,147.80; Turnbull Elevator Co., \$58,449.13; Turner & Donald Construction, \$15,654.18; J. J. Turner & Sons, Ltd., \$25,888.30; J. Spencer Turner Co., Ltd., \$16,027.48; Lee T. Turner, \$16,872.

Underhill's Ltd., \$10,263.28; Underwood, Elliott, Fisher, Ltd., \$117,459.31; Ungar's Laundry, Ltd., \$21,990.09; Union Dental Co., \$16,955.87; Union Milk Co., Ltd., \$86,964.49; Union Oil Co. of Canada, Ltd., \$118,936.82; Union Packing Co., \$399,650.87; Union Quarries and Paving, Ltd., \$21,879.31; Union Steamships, Ltd., \$120,413.25; Union Twist Drill Co., \$128,082.05; United Chemical Co., Ltd., \$29,278.48; United Church Training School, \$18,274.21; United Farmers Co-Operative Co., Ltd., \$167,261.40; United Fruit Co's of N.S., Ltd., \$14,432.74; United Garments, Ltd., \$124,912.93; United Nail and Foundry, \$28,445; United Shoe Machinery Co. of Canada, \$28,259.87; United States Government, \$42,315.98; United States Lines Co., \$4,251,081.66; United Steel Corp., Ltd., \$16,008.25; United Tons Electric, \$20,722.97; Universal Button Fastening & Button Co. of Canada, Ltd., \$19,112.99; Uxbridge Woollen Mills, Ltd., \$39,971.17.

Vail's Laundry and Cleaners, \$87,342.06; Valentine & Martin, Ltd., \$289,809.95; Vallance Brown & Co., Ltd., \$18,648.11; Valley Laundry Ltd., \$15,714.78; Valley View Dairy, \$13,200.99; Vancouver Barge Transportation, Ltd., \$19,251.09; City of Vancouver, \$30, 359.71; Vancouver Exhibition Association, \$59,312.90; Vancouver Flour Sales, \$14,421.95; Vancouver Growers, Ltd., \$14,957.35; Vancouver Island Coach Lines, \$23,315.84; Vancouver Island Coal, Ltd., \$81,767.42; Vancouver Pile Driving Construction Co., \$10,836.20; Vancouver Radio Laboratories, Ltd., \$55,673.07; Vancouver Shipyards, Ltd., \$43,091; Raoul Vennat Engrg., \$28,362.70; D. Verdon Ltée., \$13,473.60; Town of Vermillion, \$13,183.75; Vernon Fruit Union, \$32,977.96; Vernon Steam Laundry & Zoric Cleaners, \$31,823.23; Viceroy Mfg. Co., Ltd., \$322,134.35; Jack Victor Inc., \$32,085.53; Victor X-Ray Corp. of Canada, \$172,312.37; City of Victoria, \$15,281.49; Victoria Lumber & Mfg. Co., \$27,583.16; Victoria Motor Boat & Repair Works, Ltd., \$79,824.50; Victoria Paper and Twine Co., \$26,155.58; Viking Automatic Sprinklers, \$14,421.50; Vineberg Pants & Sports Wear Co., \$10,054.43; Vivian Engine Works, Ltd., \$30,594.08; Vogue Bags, Ltd., \$16,336.01; Vulcan Iron Works, Ltd., \$71,799.75.

Wabasso Cotton Co., \$207,863.89; Wade & Sons, \$12,177.98; Wagstaffe, Ltd., \$36,031.64; Walter Walker & Sons, \$48,344.06; Wall Colmonay Can., Ltd., \$17,505.85; Wallace Advertising Ltd., \$15,737.27; Wallace Mfg. Co., Ltd., \$18,951.25; Walnut Grove Dairy, \$10,423.59; S. F. Walters, \$18,952.40; F. K. Warren, \$157,272.73; Warren Bros. Ltd., \$30,890.52; Wasco Valve Seat Co., Ltd., \$30,782.63; Watchorn & Co., Ltd., \$12,721.37; Waterloo Mfg. Co., \$60,000; Waterman-Waterbury Co., \$127,642.07; Jack Watson Co., Ltd., \$238,838.39; Wayne Pump Co., \$11,710.79; Weaver Industries, Ltd., \$37,432.12; Welch Allyn Co., \$11,358.84; Weldrest Hosiery, Ltd., \$20,290.20; Mrs. Mathilde Welles, \$24,975; W. C. Wells, \$121,074.68; West Canadian Hydro Electric Corp., \$35,752.03; West Coast Salvage & Contracting Co., \$435,499.43 West Coast Woollen Mills, Ltd., \$105,644.11; West Toronto Creamery Products, \$138,406.94; Western Auto & Truck Body Works, Ltd., \$89,189; Western Canada Flour Mills Co., \$32,869.10; Western Clock Co., Ltd., \$17,475.17; Western Fair Association, \$11,000; Western Freight Lines, \$10,173.16; Western Glove Works, Ltd., \$58,604.57; Western Grocers, Ltd., \$169,265.13; Western King Mfg. Co., \$218,744.97; Western Oil Co., Ltd., \$33,282.30; University of Western Ontario, \$23,105; Western Packing Co. of Canada, Ltd., \$132,984.99; Western Rubber Co. of Canada, \$42,556.43; Western Shirt & Overall Mfg. Co., \$52,542.05; Western Vinegars, Ltd., \$10,306.21; Westminster Paper Co., Ltd., \$29,435.28; City of Westmount, \$14,578.44; Weston's Bread & Cake (Canada), Ltd., \$94,247.94; Wetaskiwin Creamery Co., Ltd., \$20,935.30; Whaley, Royce & Co., Ltd., \$32,986.89; Wheat City Dairy, \$21,604.80; G. H. Wheaton, \$19,825.68; A. E. Whidden, \$16,832.75; A. C. White Landscape Co., \$21,865.55; S. S. White Dental Mfg. Co., \$38,261.41; Whyte Packing Co., Ltd., \$60,943.51; A. C. Wickman (Canada), Ltd., \$41,140.47; W. Wight & Co., Ltd., \$259,678.83; Wilco Products, \$23,897.48; G. Happy Wilkinson, \$19,177.75; Wilkinson Co., Ltd., \$18,453.34; Wilkinson-Kompas, Ltd., \$11,598.10; Will Corporation, \$14,019.79; Willard Storage Battery Co. of Canada, Ltd., \$11,224.76; Willet Fruit Co., \$39,717.31; A. R. Williams Machinery Co., \$109,349.85; Williams Gold Refining Co. of Canada, Ltd., \$19,238.50; Williams Shoe, Ltd., \$237,118.04; Williams-Trow Knitting Co., \$89,164; Williams & Wilson, Ltd., \$72,923.53 (\$803); Willy's Overland Motors Inc., \$936,681.62; Wilsil, Ltd., \$583,733.76; Wilson Boxes, Ltd., \$12,933.63; Wilson Motor Bodies, \$433,508.97; J. W. Windsor & Co., Ltd., \$11,420.95; Windsor Produce Co., \$18,072.24; Windsor Trading Co., \$17,437; City of Winnipeg, \$64,257.85; Winnipeg Electric Co., \$26,821.97; Winnipeg Hydro Electric, \$20,895.94; Winnipeg Paint & Glass Co., Ltd.,

\$28,834.55; Winnipeg Supply & Fuel Co., \$40,910.92; Winthrop Chemical Co., \$45,626.71; M. Wintrob & Sons, Ltd., \$71,556.42; Wolfe Cap Co., \$21,851.15; Jay Wolfe Inc., \$12,090; Wonder Bakeries, Ltd., \$50,901.01; Wonderful Soap Co., Ltd., \$61,914.95; Gar Wood Industries, Ltd., \$1,192,575.08; G. H. Wood & Co., Ltd., \$77,197.58; Wood, Alexander and James, Ltd., \$372,800.18; Woodland Dairy, Ltd., \$16,304.02; Woods Mfg. Co., Ltd., \$1,345,266.50; Town of Woodstock, \$20,120.66; Workman Bag Co., \$148,015.89; Workman Uniform Co., \$1,532,078.46 (\$5,659.52); Wright Fruit Co., Ltd., \$117,966.45; William Wrigley Jr. Co., Ltd., \$74,405.14; Wrightway Laundry, \$17,314.93; A. E. Wry-Standard, Ltd., \$139,089.71; John Wyeth & Bro. (Canada), Ltd., \$240,213.34.

Yale & Towne Mfg. Co., \$10,654.09; Yamaska Garments, Ltd., \$50,923.72; Yarmouth Fruit Co., \$65,128.27; Yarmouth Ice Cream and Dairy Co., Ltd., \$38,373.17; York Knitting Mills, Ltd., \$399,232.82; York Trading, Ltd., \$27,636.54; Herman Young Co., Ltd., \$11,246.26.

Zack's Cleaners and Dyers, \$19,651.79; Zakos Bros., Ltd., \$19,291.13; Zelikovitz Bros., \$33,055.57; Zephyr Looms and Textiles, Ltd., \$1,316,723.24.

Accounts Receivable

	Amount
Pertaining to:	
Fiscal Year 1943-44.....	8,178,314 16
Previous Years—Collectable	227,764 39
—Uncollectable	898,821 37
	<u>9,304,899 92</u>

Items in excess of \$1,000 in Previous Years—Uncollectable:—Canadian Corps Reunion, \$2,099.10; Imperial Russian Government, \$100,606.30; Theft of moneys at Queen St. Branch, Ottawa Area Command, \$3,148.64; Destruction of cash and treasury notes by enemy action at Southampton Assembly Plant, England, \$1,634.06; Theft of public funds from Third Searchlight Battery, R.C.A. (A.F.) Vancouver, B.C., \$1,238.35; and the following cities, towns, etc.: Buckingham, Que., \$2,350.47; Cape Breton County, N.S., \$424,912.32; Dominion, N.S., \$3,145.23; Glace Bay, N.S., \$36,644.25; Inverness, N.S., \$7,267.10; Township of Low, Que., \$1,683.32; Nanaimo, B.C., \$255,313.86; Quebec, Que., \$1,393.84; Richmond, B.C., \$2,021.32; Sault Ste. Marie, Ont., \$8,308.66; Springhill, N.S., \$11,703.56; Sydney Mines, N.S., \$5,688.46; Vancouver, B.C., \$1,143.15.

Non-Active Assets

MILITARY PROPERTY AND STORES

The following account appears as a non-active asset under the above heading in the schedules to the Dominion Balance Sheet and was affected by transfers during the year to the extent indicated below:

	Dr. Balance Apr. 1, 1943	Charges	Credits	Dr. Balance Mar. 31, 1944
Military Property and Stores.....	\$ 12,654,915 02	\$ 44,348 00		\$ 12,699,263 02

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To United Kingdom and Other Governments—</i>				
Australia—Army—General Advances.....	447 69	3,108 42	3,119 40	458 67
Belgium—Army—General Advances.....	1,694 14	1,247,325 68	1,245,935 98	301 44
Czechoslovakia—Army—General Advances.....	378 44	1,615 05	1,224 78	(Cr.) 11 83
Fiji—Army—General Advances.....		33,566 86	33,566 86	
Greece—Army—General Advances.....		1,205 76	1,205 76	
India—Army—General Advances.....		8 90	58 07	49 17
Netherlands—Army—General Advances.....	2,881 97	46,533 95	44,269 52	617 54
Newfoundland—Army—General Advances.....	10,413 96	130,376 30	143,907 91	23,945 57
New Zealand—Army—General Advances.....	1,772 98	25,096 32	23,344 46	21 12
Norway—Army—General Advances.....	5,357 56	26,520 39	22,425 19	1,262 36
Poland—Army—General Advances.....	1,425 05	21,604 49	20,753 52	574 08
Union of Socialist Soviet Republics—Army— General Advances.....		126,281 97	126,281 97	
South Africa—Army—General Advances.....(Cr.)	2,772 65	114,700 83	117,507 01	33 53
United Kingdom—Army—General Advances....	3,688,176 52	12,899,694 41	19,584,185 08	10,372,667 19
United States of America—Army—General Ad- vances.....	3,116 57	231,891 00	249,095 31	20,320 88
Yugoslavia—Army—General Advances.....	55 63	1,096 50	929 48	(Cr.) 111 39
	<u>\$3,712,947 86</u>	<u>\$ 14,910,626 83</u>	<u>\$ 21,617,810 30</u>	<u>\$ 10,420,131 33</u>

Disbursements represent stores issued and other services rendered to the Governments named, and are made under authority of Sec. 3, War Appropriation Act, 1943, and various Orders in Council. Receipts are payments for material and services supplied.

[9] Floating Debt

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Outstanding Cheques and Warrants—</i>				
National Defence—Relief Vouchers.....	\$ 1,148 00			\$ 1,148 00

The balance represents the remaining portion of the amount set aside to redeem relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
M. <i>Army—Deferred Pay Balances</i>	10,304,441 06	6,280,595 21	1,668,708 14	14,916,328 16
A <i>Army—Deferred Pay Balances</i>	17,334 62	264,470 80	205,385 47	76,119 95
B <i>Army—Estates—Present War</i>	1 95	718 31	682 85	37 41
C <i>Canadian Internees—Trust Account</i>				
D <i>Central Trust Fund (Army, Navy and Air Force—Canada)</i>	457,198 49	482,598 54		939,797 03
E <i>Military Estates, No. 1</i>	122,066 73	9,807 42	8,164 66	123,799 51
F <i>Military Estates, No. 2</i>	201 78	41 37	243 15	
G <i>Military Welfare Hut—Camp Borden</i>	540 35		456 17	81 18
H <i>National Rifle Association</i>	44 44	493 51	265 52	272 43
I <i>Strathcona Trust Fund</i>	500,000 00			500,000 00
J <i>United Kingdom Prisoners of War Trust Account</i>	128 88	1,941,311 60	1,940,843 90	596 58
K <i>Contractors' Securities—Cash—Army</i>	4,652 71	92 92		4,745 63
	<u>\$11,406,611 03</u>	<u>\$8,980,219 71</u>	<u>\$3,824,749 86</u>	<u>\$16,562,080 88</u>

A Fifty per cent of the daily rate of pay is withheld from those soldiers stationed overseas who have not made assignments. From those whose assignments are less than fifty per cent, the difference between such assignments and fifty per cent of their pay is withheld. The deferments commence from the first of the month following the date of departure from Canada and are held in trust, to be paid to the soldiers upon discharging or upon appointment to commissioned rank. In exceptional circumstances on the recommendation of the Commanding Officer, authority may be given by the Minister permitting an advance from deferred pay, when the request arises out of a situation beyond the control of the soldier, such as illness of relatives, etc., or where a soldier is permitted to proceed to Canada on furlough at his own expense. Interest at three per cent per annum is allowed on deferred pay, calculated on minimum monthly balances semi-annually. Receipts represent transfers from the war allotment for Army Services, while disbursements are authorized releases of individual balances.

B Money found in effects of deceased Army personnel, balances of their pay and allowances, their bank balances when not exceeding \$1,000 in Canada or \$2,000 Overseas are credited to this account and distributed to the legal heirs through the Estates Branch, National Defence Headquarters.

C Moneys held in trust for Canadian Internees are credited to this account.

D Residual net profits of canteens operated for the benefit of personnel of the armed forces are credited to this account. The main organizations contributing to this fund are the Canadian Legion War Services Incorporated, Young Men's Christian Association, Salvation Army, and Knights of Columbus. By P.C. 7/3183 dated April 21, 1942, it was provided that the money be deposited and held in trust for the benefit and welfare of members and ex-members of the Forces and their dependents. Interest at the rate of two and one-half per cent per annum on the minimum monthly balances is credited semi-annually.

E This account pertains to the estates of all military personnel deceased during the War of 1914-18. Money found in effects of such personnel, credits in personnel bank accounts, or money due on account of pension, as well as balance of pay and allowances are placed to the credit of this account until heirs are located.

F This account, similar to Military Estates No. 1, was used only when heirs to the estates were minors and was closed out during the year by the transfer to the correct accounts of certain amounts credited erroneously thereto.

G This account was created upon receipt of the sum of \$12,500 in 1941 from a private citizen and his wife as a donation for the purpose of providing a welfare hut at Camp Borden. The above balance represents the unexpended portion at the close of the present fiscal year.

H Entry fees at the rate of 4 cents per contestant of Cadet Corps interested in the Miniature Rifle Matches for Youth of the Empire are credited to this account. Entrance fees are accepted up to October 31st each year and are forwarded to the office of the High Commissioner for Canada, for transmission to the Secretary, National Rifle Association of Great Britain.

I A fund established in 1907 by Lord Strathcona, the interest on which is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of four per cent per annum, and are charged to Interest on Public Debt.

J Responsibility for the internment of prisoners of war interned in Canada was vested exclusively in the Department of National Defence by P.C. 10571 of November 19, 1942.

All money received for prisoners of war from the Swiss Consul General is credited to this account. Cheques are then issued to the Internment Camp Trust Accounts as requested by Directorate of Prisoners of War.

K Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, there were no bonds held in respect of this Department.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
War Savings Certificates—Instalment Purchases—				
Army	\$ 28,863 00	\$1,692,326 50	\$1,697,778 00	\$ 23,411 50

Deductions from the salaries of employees of the Department who are not paid through Central Pay Office, and from the pay and allowances of enlisted personnel, are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid. The above balance represents the incomplete subscriptions at the close of the fiscal year 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Loan Subscribers in Default—Army		6,044 11	5,893 26	150 85
B National Defence Suspense—Army		15,445,652 54	3,781,592 02	11,664,060 52
C Relief Allowances—Suspense	7,905 10			7,905 10
D Unclaimed Cheques Suspense—Army	21,032 29	11,854 44	459 51	32,427 22
E Unclaimed Drafts Suspense—Army		1,855 72	11 42	1,844 30
	<u>\$ 28,937 39</u>	<u>\$15,465,406 81</u>	<u>\$3,787,956 21</u>	<u>\$11,706,387 99</u>

A P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees, who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions, under this plan, of employees who have left the Government Service. The closing balance represents unclaimed instalments.

B Receipts which cannot be allocated are credited to this account pending further advice. The closing balance represents items which have not been cleared.

C The balance in this account represents the amount deposited by the Department of National Defence covering allowances due men who were in relief camps and left without collecting the amounts due them.

D All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

E Certain remittances received by Receiver General drafts are credited to this account pending proper allocation.

1943-44

PUBLIC ACCOUNTS

PART II

L

DEPARTMENT OF NATIONAL DEFENCE
NAVAL SERVICES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

NAVAL SERVICES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	13,067 48	Ordinary	56,631 88
War	369,556,013 39	Special Receipts	1,233,219 89
	<u>\$369,569,080 87</u>		<u>\$1,289,851 77</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances to United Kingdom and Other Governments....	8,945,628 79	[10] Deposit and Trust Accounts.....	88,315 55
		[12] Deferred Credits (Dr.)	2,364 50
		[13] Sundry Suspense Accounts.....	10,127 62
	<u>\$8,945,628 79</u>		<u>\$ 96,078 67</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page L-17.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Premium, Discount and Exchange.....	232 99	
B Miscellaneous	56,398 89	45,749 02
Total Ordinary	56,631 88	45,749 02
Special Receipts—		
C Refunds of Previous Years' War Expenditures.....	758,261 76	4,303,879 17
D Miscellaneous War Revenues.....	474,958 13	286,246 77
Grand Total	<u>\$1,289,851 77</u>	<u>\$4,635,874 96</u>

During the year it was decided that certain revenues and refunds from war activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made; and, for comparative purposes, the 1942-43 Summary of Revenues has been similarly re-classified.

Details

Ordinary Revenue—

A Premium, Discount and Exchange.....	232 99
B Miscellaneous: Militia Pension Act, 1901.....	56,398 89

Total Ordinary 56,631 88

Special Receipts—

C Refunds of Previous Years' War Expenditures.....	758,261 76
D Miscellaneous War Revenues: Rentals of land, public buildings and properties other than stores and equipment, \$35,393.88; Sales: salvage material, \$86,385.06, medals, ribbons and sundry, \$11,092.80; H.M.C.S. <i>Royal Roads</i> Naval College Cadet fees, \$45,532.96; sundry items, \$316,553.43	474,958 13

Grand Total \$1,289,851 77

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Continuing Statutory Provisions	13,067 48	13,067 48	12,360 00	12,360 00
Allotted from the War Appropriation.....	383,645,289 00	369,556,013 39	222,027,183 00	210,182,444 86
Total	<u>\$383,658,356 48</u>	<u>\$369,569,080 87</u>	<u>\$222,039,543 00</u>	<u>\$210,194,804 86</u>

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
L-3	Stat.	Salary of Minister, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended.....	10,000 00	10,000 00	
L-3	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
L-4	Stat.	Refunds of Previous Year's Revenue—Consolidated Revenue and Audit Act, 1931, c. 27, sec. 22 (2).....	317 48	317 48	
SUPERANNUATION AND RETIREMENT BENEFITS					
L-4	Stat.	Gratuities to families of deceased employecs, Civil Service Act, c. 22, R.S.....	750 00	750 00	
		Total Ordinary.....	13,067 48	13,067 48	
		Total War (Details on page L-4).383,645,289 00	369,556,013 39		14,089,275 61
		Grand Total.....	<u>\$383,658,356 48</u>	<u>\$369,569,080 87</u>	<u>\$14,089,275 61</u>

Salary of Minister, Hon. A. L. Macdonald, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended.....\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....\$ 2,000 00

PUBLIC ACCOUNTS: PART II

Refunds of Previous Year's Revenue—Consolidated Revenue and Audit Act, 1931, c. 27, sec. 22 (2).....	\$ 317 48
---	-----------

The above refund is to provide for unclaimed cheques which were inadvertently deposited in the previous fiscal year to ordinary revenue instead of Unclaimed Cheques Suspense.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 750 00
--	-----------

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
L-4 Naval Services.....	382,908,001 00	369,153,885 97	354,416 25	803,929,293 72
L 9 Equipment Division.....	25,000 00		403,845 51 (Cr.)	3,575,298 47*
L-10 Sea Cadet Corps.....	642,534 00	367,750 98		477,353 61
L-10 Cartier Square Building.....	69,754 00	34,376 44		887,623 05
				801,718,971 91
Less Miscellaneous War Revenues.....				474,958 13
	<u>\$383,645,289 00</u>	<u>\$369,556,013 39</u>	<u>\$ 758,261 76</u>	<u>\$ 801,244,013 78</u>

* See the details of the current Allotment further on in this section.

Allotment: Naval Services.....	382,908,001 00
Expenditures.....	<u>\$369,153,885 97</u>

A distribution of expenditures follows:

A Civil Salaries and Wages.....	5,827,669 45
B Pay and Allowances.....	94,387,941 43
C Travel and Transportation.....	6,440,968 75
D Maintenance of Naval Shore Establishments.....	5,641,496 40
E Acquisition, Construction and Charter of Ships; Repairs and Upkeep of Ships.....	136,595,328 82
F Purchase of, and Repairs to, Machinery.....	1,314,295 48
G Construction of Buildings, Purchase and Rental of Lands and Buildings.....	22,610,049 99
H Stores and Supplies.....	94,119,733 47
I Sundries	2,216,402 18
	<u>\$369,153,885 97</u>

A list of suppliers immediately precedes the Open Accounts at the end of this section. An outline of the various types of contracts utilized by the Department of Munitions and Supply in its purchasing transactions and in carrying out defence projects will be found in the relative section of the 1944 Public Accounts.

Civil salaries and wages consist of (a) \$6,024,125.33 for the Minister's office staff, the Deputy Minister and his staff, employees at Naval Service Headquarters, dockyards, bases and depots, as well as those employees of the Radio Branch, Department of Transport, performing special part-time duties; (b) \$4,920.12 for daily or hourly wages of casual labour employed at dockyards and other establishments (exclusive of construction and repair work labour); less (c) a credit of \$201,676 resulting from the overhead percentages added to the labour cost of work performed for other governments, private firms, persons and other departments.

As of March 31, 1944, there were 10,384 civilian employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees (exclusive of the cost of transportation warrants) where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Macdonald, Hon. A. L., Minister	(Listed above)	\$ 500 00	Cragg, A. J.	2,400 00	
Mills, W. G., Deputy Minister	\$10,000 00		Cullerne, H. (Jan. 21) ...	2,700 00	
*Coulter, A. B., Assistant Deputy Minister	3,000 00		Davey, R. E.	3,600 00	
Ainsworth, T. L.	2,400 00		Davey, W. S.	2,520 00	
Aish, G.	3,000 00		Davidson, J. (June 10) .	2,400 00	
Alison, G.	3,000 00		Degannes, L. J.	2,700 00	
*Alport, F.	3,720 00	552 84	Delves, J. H.	2,520 00	
Angell, H. G.	3,900 00		Desmeules, G.	2,700 00	
Angus, A. E.	3,600 00		Diamond, D. D. (May 1)	2,400 00	
Armstrong, J. A.	3,300 00		Diek, J.	5,700 00	
*Ashbee, H.	2,400 00		Dimock, R. L.	2,400 00	
Atkins, R. A.	2,520 00		Dineen, M. H.	5,100 00	2,713 24
Balharrie, J. W.	3,600 00		Dixon, G. S.	3,120 00	
*Barbes, V. A. C.	3,120 00		Dodge, E. R. (Mar. 1) ..	3,000 00	
Barr, S. S.	2,700 00		Drever, C.	2,700 00	
Bateman, F. J.	3,600 00		Duncanson, C. G. F.	3,000 00	
Beamish, G. H. O.	2,700 00	1,306 67	Dunham, W.	2,520 00	
*Beanlands, J. T.	2,400 00		Dunne, C. V.	4,200 00	
Beaton, G. E.	2,700 00		Dunsmore, J.	2,400 00	
Beattie, W. C.	3,600 00		Dyer, E. G.	3,300 00	
Beauchamp, O. J.	2,400 00		*Edsell, W. H.	2,880 00	
Belanger, G.	3,900 00		Elder, A. J.	3,240 00	
Belbin, A. B.	2,400 00		Elliott, J. C. (Oct. 1) ...	3,000 00	331 24
Bender, R. J.	2,400 00		Evans, G. N.	2,820 00	
Bentley, D. L.	4,080 00		Fairfield, R. C.	2,700 00	
Bevan, D.	2,820 00		Faulkner, A. C.	2,400 00	362 67
Billetterist, J. (Aug. 1) ...	3,000 00		Finnigan, W. B.	3,120 00	
Birrell, A. L.	4,500 00	519 49	Forrest, W. H.	3,000 00	
Black, H. K. (May 8) ...	3,600 00		Foures, G. H. (Jan. 27) ..	3,600 00	
Black, R. T.	4,900 00	1,399 25	*Fraser, J. E.	2,880 00	438 67
Blankstein, C. N.	3,600 00		Fraser, W. L.	5,700 00	721 38
(Feb. 1)			Fry, C. H.	3,300 00	
Braid, F. A.	3,000 00		Gamester, H. K.	2,400 00	387 70
Bridgman, L. G.	2,700 00		Gardner, E. A.	4,500 00	
Brisley, E. F. R.	3,000 00		Garrett, W. J. (Jan. 1) ..	2,400 00	
Britnell, C. B. (Jan. 26) .	4,200 00	407 33	Germain, W. E.	2,700 00	
Brown, J.	2,400 00		Gibbons, O. A.	2,700 00	
Brunton, R.	3,000 00		Gilbert, E. J.	3,000 00	
Burgess, C.	4,200 00	648 15	*Gilbert, E. V. (Jan. 1) ..	2,580 00	675 12
Byron, G. D.	3,300 00		Godard, G. C.	3,600 00	
Cameron, D. J. (Feb. 26)	2,700 00		Good, R. G.	3,000 00	
Campbell, D. A.	2,400 00	1,588 03	Gosselin, J. A. R.	2,460 00	
Campbell, E. J.	2,400 00		Grant, A. H.	2,400 00	488 90
Campbell, W. C.	3,000 00		Green, L. J.	3,600 00	
Careless, M. (Oct. 1) ...	2,400 00		Griffith, H. S. (Oct. 19) .	2,640 00	
Carpenter, N. O.	3,600 00	468 54	Hall, S. W. (Nov. 16) ...	4,000 00	553 58
*Case, S. H.	2,520 00		Hamilton, R.	3,600 00	
Chisholm, D. A.	4,200 00	402 80	Hanford, H. H. R.	2,400 00	
Chorlton, J. M.	3,600 00		(Oct. 16)		
Christin, H. A.	2,400 00		Hanlon, J. E.	3,000 00	
Clarkson, E. C.	2,700 00		Hargreaves, A. H.	3,600 00	
Cole, W. B. (May 1)	3,720 00		(May 13)		
Collison, L. S.	3,600 00		Harvey, J. H.	2,700 00	426 04
Connolly, J. J.	5,000 00	322 58	Harvison, C. W.	3,600 00	
Connor, C. F.	2,460 00	896 42	Hasley, A. R.	3,800 00	
Cote, F. O. (Dec. 1)	2,700 00		*Hoffler, G. F.	2,400 00	
Cox, C. W. (Sept. 1)	2,400 00		Hendry, N. W.	3,000 00	
Cox, G. S.	2,800 00		Hendry, R. A.	3,300 00	
			Hershfield, C. (Sept. 11) .	3,600 00	
			Hewitt, H. L. (Feb. 22) ..	3,300 00	
			Hill, A.	2,700 00	

PUBLIC ACCOUNTS: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hill, G. G. (July 8)	2,400 00		Meschino, F. P.	3,000 00	
Hines, R. H.	2,400 00		Middleton, J.	3,000 00	
Hitchinson, P. W.	2,400 00		Milbury, E. A. (June 1) .	2,520 00	
Hodder, S. M. (Mar. 23) .	3,600 00		Millen, J. R. K.	4,000 00	1,586 68
Holland, R. D.	3,600 00		Miller, B. F. (June 1) ..	3,900 00	
Howard, H. C.	4,500 00	3,450 84	Mills, A. K.	4,500 00	
Hughes, B. C. M.	2,760 00		Mills, J. S.	3,000 00	
Hustins, W. A. (Sept. 1).	2,700 00		Mitchell, J. C.	5,000 00	
Hylands, W. J.	3,300 00		Moase, P. E. L.	2,400 00	
Ince, G. H. (Oct. 1)	4,000 00		Moffat, A. R.	3,600 00	
Ingraham, B. A.	2,400 00		Moffat, R. R.	5,400 00	
Innes, A. M.	3,600 00		Moodie, E. W.	3,900 00	
Irving, G. E.	3,000 00		More, B. J. (Feb. 12) ...	3,300 00	
Irwin, F. H. M. (Sept. 28)	3,600 00		Morgan, H. D. L. (Dec. 6)	2,640 00	
Jenkins, H. G.	2,400 00	437 62	Morin, H. J.	3,300 00	
Jepson, H.	2,700 00		Morton, R.	2,700 00	
Johnson, E. A.	2,400 00		Muirhead, T. E.	3,600 00	
Johnson, F. C.	3,000 00		Mulcahy, R. R.	3,600 00	
Johnson, W. L. (Aug. 21).	2,520 00		Murray, G. F.	2,400 00	
Johnston, W. L.	3,500 00		*Nelson, W. R.	2,700 00	
Johnstone, M. B. M.	2,700 00		Neville, E. J.	4,500 00	659 96
Kamuker, B.	3,300 00		Newcomen, T. R. G.	3,300 00	
Keenleyside, E. W. I.	4,900 00	482 29	Norris-Evans, G.	2,820 00	
Keirstead, R. M.	3,300 00		Norton, J. K.	2,400 00	
King, R. O. (Dec. 1)	3,600 00	1,051 06	Nugent, W. J.	3,000 00	
Kosnar, V. G.	2,700 00		O'Brien, M. (Dec. 9) ...	3,540 00	405 48
*Landreville, A.	2,400 00		O'Connell, J. W.	2,520 00	
Langille, C. H.	2,400 00		O'Gorman, P. J.	3,000 00	
Lasserre, F.	3,600 00		Palmason, H. J. H.	6,000 00	370 47
Lavallee, A. D. (Oct. 26)	2,880 00		Palmer, H. S.	2,400 00	
Leahy, W. M.	2,400 00		Parr, E. H.	2,700 00	
LeBlanc, J. O.	3,840 00		Parrott, S. J.	3,600 00	
Leblanc, L. (Nov. 1)	3,600 00		Parsons, A. M.	2,700 00	620 01
Lee, F.	4,200 00		Passow, F.	3,600 00	
Leitch, H. F.	3,600 00		Paterson, W. B.	3,900 00	
Leo, M. L.	2,880 00		Patterson, T. B.	3,600 00	
Lindsay, P. W.	3,000 00		Paul, A. S. (Jan. 15) ...	4,200 00	978 56
Lintaman, W. H. (Aug. 1)	2,700 00		Payette, H. M.	3,960 00	1,186 37
Livingstone, H. L.	3,900 00		*Pearson, R.	3,480 00	694 79
Lowe, D. M.	3,600 00		*Peckham, W. T.	2,520 00	
Lyon, M. C.	2,400 00		Pinder, W. R. (Nov. 1) .	3,120 00	
MacDonald, A. L.	3,000 00		Pineau, W. F.	2,400 00	
MacDonald, J. A.	2,400 00		*Pittman, D. G. L.	2,880 00	1,478 49
MacDonald, L. J.	3,000 00	427 01	Power, C. W.	3,600 00	
MacDuff, A. S.	3,600 00		Poznanski, E. M.	2,400 00	
MacKenzie, C. C.	3,120 00		Priest, A. E.	3,600 00	
MacKenzie, C. H.	2,400 00	1,489 58	Ramsey, M. H. (Dec. 16).	2,700 00	
MacMillan, D. H.	2,700 00		Rankin, G.	3,300 00	
Manarey, A. V.	3,600 00		Reay, S. (Oct. 3)	2,400 00	
Manning, N.	3,900 00		Rees, A.	2,700 00	
Marshall, G. J.	3,600 00		Reynolds, J. S.	2,700 00	
Martin, H. T. J. (Feb. 1)	5,000 00		Richardson, L. N.	6,000 00	
Martineau, A. (Sept. 14)	3,000 00		Riddle, G. K.	3,300 00	
Maw, S. H.	3,000 00		Riley, R. L.	3,600 00	
McClure, L. W.	4,200 00		Robertson, G.	2,520 00	
McClure, M. H.	4,800 00	585 78	Robertson, H. D.	3,300 00	
McColl, J. A. (Nov. 15) .	3,300 00	448 13	Rorhe, R. S.	4,500 00	783 32
McKee, L. G. (Mar. 16) .	3,600 00		Rogers, C. V.	2,400 00	1,535 18
McLaurin, W.	2,520 00		Ross, J.	3,600 00	
McLelland, E. R.	3,900 00	1,246 93	Rougvie, J. N.	5,000 00	515 27
McLeod, W. A.	5,000 00	2,431 07	Ruggles, D. H.	3,000 00	
McLoughlin, W. P.	2,760 00		Rule, J. U. (May 1)	2,700 00	
McPherson, A. J.	3,000 00		Rule, P. L.	2,700 00	
Mead, G. S.	3,300 00	486 95	Russell, G. L.	3,600 00	
Meier, H. (Feb. 2)	3,600 00		Russell, N. (Mar. 21) ...	3,300 00	
Meer, J. (Mar. 21)	3,300 00		Ryan, E. (May 1)	2,520 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ryan, J. A.	3,600 00		Taylor, A. N.	3,720 00	
Ryan, J. J.	2,800 00	379 59	Taylor, D. B.	5,500 00	
Rylance, J. H.	3,600 00		*Taylor, L. B.	2,580 00	
St. Laurent, W.	5,400 00		Telfer, D.	2,640 00	
Schenck, W. E. (May 6) .	2,400 00		Thorne, H.	3,600 00	
Schumacher, R. V.	3,600 00		Thornycroft, J.	2,640 00	
(May 6)			Thornton, R.	3,300 00	
Scott, R. A. (April 23) ..	2,400 00		Toole, G. W.	3,600 00	
Self, R. H. (Feb. 5)	3,600 00		Townshend, H. O.	3,000 00	
Sharpe, W. L. E.	2,700 00		Tracy, A. H.	2,520 00	
Shaw, C.	2,700 00		Tracy-Gould, A. V.	2,700 00	
Sheridan, L. B.	2,700 00		Tucker, G.	4,400 00	
(May 11)			Tudor, R.	3,600 00	
Shorey, H. E.	3,600 00		Van Dyk, F. H. (Aug. 1)	3,600 00	
Shiels, T. C. (Sept. 9) ...	3,300 00		Vant, W. F. (Jan. 28) ..	2,400 00	
Simmonds, H. H.	3,000 00		Wade, F. G.	3,000 00	
Skinner, J.	2,700 00		Wadley, E. (May 11) ...	3,000 00	
Slade, K. G. N.	2,520 00		Wall, W. B.	2,400 00	2,039 81
Smith, P. M. (Feb. 28) ..	3,600 00		Ward, H.	2,400 00	
*Snape, J. B. (May 1)	2,700 00		Warder, W. D.	2,520 00	
Splan, J. C.	2,400 00		Weatherston, D. S.	3,000 00	
Stacey, F. G. (June 27) .	2,520 00		White, G. A.	3,000 00	
Stephen, E. J.	4,200 00		White, G. A.	3,000 00	
Stevenson, J. M.	3,000 00		Whitson, D. D.	3,900 00	
Stewart, D. R.	3,000 00	1,831 54	Wilson, H. A. (Dec. 16) .	5,000 00	
Stitt, T. M.	2,400 00		Woolson, J. M.	3,600 00	
Stodart, J.	3,600 00		Young, A. A.	6,000 00	2,824 21
Stratton, V. M.	3,480 00	1,757 63	Young, A. G.	3,000 00	
Strike, L. N.	3,720 00		Young, C. H.	3,000 00	886 25
Taylor, A. H. (May 9) .	3,000 00				

* Received additional compensation—see following lists.

As of March 31, 1944, there were 83 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): F. Alport, \$900; H. Ashbee, \$1,440; V. A. C. Barbes, \$480; J. T. Beanlands, \$720; S. H. Case, \$360; A. B. Coulter, \$3,000; W. H. Edsell, \$1,140; J. E. Fraser, \$840; E. V. Gilbert, \$720 (Jan. 1); G. F. Heffler, \$360; A. Landreville, \$600; R. Pearson, \$780; W. T. Peckham, \$480; D. G. L. Pittman, \$2,120; J. B. Snape, \$600 (May 1); L. B. Taylor, \$420.

The following employees whose salaries are detailed above were receiving living allowances as at March 31, 1944, or at date of discontinuance shown in brackets, at rates listed: E. V. Gilbert, \$900 per annum (Jan. 1); W. R. Nelson, \$2 per diem.

Daily rates and amounts received by the following employees were: D. A. MacLean, \$7 (\$2,640.12); S. A. Marshall, \$7 (\$2,052.37—March 1).

W. F. Fairlie was paid at a monthly rate of \$254.82 to August 1, and received \$1,019.28.

Personnel on loan from the British Admiralty were paid the following amounts at daily rates and allowances as authorized by individual Orders in Council: A. T. Cooper, \$4,487.88; V. H. Delaney, \$4,701.22; B. R. Jackman, \$4,129.20; N. F. Longworth, \$4,265.92; W. R. S. Virgo, \$4,425.28; F. A. Wood, \$3,627.06; G. A. Young, \$4,490.69. W. R. S. Virgo received \$536.36 for travelling expenses.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses, (exclusive of the cost of transportation warrants), in excess of \$300: G. F. Argyle, \$1,821.94; F. Ashworth, \$1,597.53; W. F. Blumsum, \$346.25; M. E. Bond, \$2,021.77; A. C. Borland, \$1,761.60; A. Brown, \$512.72; J. J. Comerford, \$697.52; N. F. Cowley, \$1,887.69; G. Curtis, \$342.75; F. L. Davies, \$609.13; J. Dawson, \$300.50; J. A. M. Dion, \$382.28; D. J. Gannon, \$412.45; H. G. Hynd, \$352.50; M. G. Jacobs, \$472.04; B. Kaiser, \$441.95; L. J. Kelly, \$736.32; J. Lafrance, \$1,722.84; C. G. Laird, \$333.06; C. W. Lampkin, \$1,310.72; R. E. Lock, \$341.70; C. W. Mahoney, \$398.61; W. S. Marsden, \$3,141.34; P. H. Martin, \$365.40; C. A. Pioneer, \$324.02; P. A. Rayner, \$467.42; A. E. Scott, \$2,314.75; F. W. Skerry, \$387.37; A. H. Smith, \$365.98; R. C. Stevenson, \$1,220.19; L. N. Strike, \$733.53; R. B. Sturdy, \$383.95; L. C. Thomson, \$3,329.50; J. P. Tully, \$592.46; J. M. Vandal, \$505.88; J. H. Vincent, \$1,671.38; A. Walker, \$329.90; L. Whithy, \$1,316.58; W. S. Wilkinson, \$1,632.80.

The following employees whose salaries were \$2,400 or over per annum were paid by the National Research Council on a recoverable expenditure basis for this Service: J. B. Brown, \$2,460; F. F. Davis, \$4,200; A. E. Douglas, \$2,700; R. E. Freeman, \$2,460; G. H. Henderson, \$5,000; J. H. L. Johnstone, \$5,000; C. K. Jones, \$2,460; N. L. Kusters, \$2,580; J. R. Leslie, \$2,460; E. A. Lewis, \$2,460; H. L. McKellar, \$3,200; H. J. McLeod, \$2,750; C. A. Reilly, \$2,520; C. J. Thiessen, \$2,700; A. D. Turnbull, \$3,840; J. M. Vanderleek, \$2,700; A. Welsh, \$3,000; A. C. Young, \$3,000, and the following received travelling expenses in excess of \$300: B. G. Ballard, \$325.80; J. C. Beynon, \$591.96; A. E. Douglas, \$410.75; G. H. Henderson, \$710.96; J. H. L. Johnstone, \$1,149.98; J. R. Leslie, \$400.35; Hin Lew, \$375.60; R. G. Rhodes, \$568.60; G. J. Thiessen, \$331.29.

The following employees of the Department of Public Works received travelling expenses in excess of \$500 on a non-recoverable expenditure basis for this Service: W. H. Bellis, \$359.46; A. W. Gregory, \$302.49; J. B. Saint, \$789.27.

B. Pay and Allowances: This amount was expended for basic pay, extra pay and the various allowances to officers and ratings of the Royal Canadian Navy, including: the Royal Canadian Navy (permanent force); the Royal Canadian Naval Reserve (men of the Merchant Marine automatically called up for duty in time of war; the Royal Canadian Naval Volunteer Reserve; the Fishermen's Reserve, West Coast, members of fishing crews enrolled for training and liable to call in times of emergency); Nursing Sisters (registered nurses at base hospitals); Women's Royal Canadian Naval Service. Details of daily rates of pay and the main allowances are set out below. Amounts given represent minimum and maximum rates paid (on a daily basis except where otherwise indicated). Length of service, qualifications and type of ship served in have a bearing on rates of pay except in those cases where only one rate is shown.

Officers—Pay: Commodore, \$17; Captain, \$13.75-\$18.75; Commander, \$10-\$14.25; Lieutenant-Commander, \$7.50-\$9.50; Lieutenant, \$6-\$7.50; Commissioned Officer from Warrant Rank, \$5.75-\$6.75; Mate, \$5.75; Sub-Lieutenant, \$5; Probationary Sub-Lieutenant, \$4.25; Warrant Officer, \$4.75-\$5.75; Midshipman, \$2; Cadet, 25c-\$1.50; Chaplain, \$6-\$15; Part-time Chaplain, \$8.35-\$25.05 per week.

Ratings—Pay: Boy Ratings, 50c-60c; Seaman, \$1.25-\$3.25; Photographer, \$2-\$3.50; Signalman, \$1.25-\$3.50; Telegraphist, \$1.25-\$3.50; Coder, \$1.25-\$3.50; Sailmaker, \$2.05-\$3.50; Stoker, \$1.35-\$3.50; Mechanician, \$3.05-\$4.05; Engine Room, Electrical and Ordnance Artificer, Apprentice, 50c-\$1.50; Artificer, \$2.10-\$4.05; Shipwright Apprentice, 50c-\$1.75; Shipwright, \$2.10-\$4.05; Blacksmith, Plumber, Painter, Joiner, 50c-\$3.60; Sick Berth Rating, \$1.35-\$3.45; Boy Writer, 60c; Writer, \$1.35-\$3.45; Victualling Rating, \$1.35-\$3.45; Regulating Branch, \$2.65-\$3.55; Cook(S), Cook(O) and Steward, \$1.35-\$3.45; Bandsman, \$1.35-\$3.45; Patrolman, \$1.30-\$2.90; Leading Stoker(M), Motor Mechanic and Chief Engine Room Artificer(M), \$2.25-\$4.05.

Nursing Service—Pay: Matron-in-Chief, \$10-\$10.50; Principal Matron, \$7.75-\$8.25; Matron, \$6.50; Nursing Sister in Charge, \$5.50; Nursing Sister, \$4.25-\$5; Dietitian, \$4.25-\$5; Physiotherapy Aid, \$4.25-\$5; Technician, \$4.25-\$5; Home Sister, \$4.25.

Women's Royal Canadian Naval Service—Pay: Commander, \$8; Lieutenant-Commander, \$6.20; Lieutenant, \$5.20; Sub-Lieutenant, \$4; Probationary Sub-Lieutenant, \$3.40; Chief Wren, \$2.40-\$3.15; Petty Officer Wren, \$1.75-\$2.50; Leading Wren, \$1.35-\$2.10; Wren, \$1.10-\$1.95; Probationary Wren, \$1.05.

Extra Pay: In addition to the above rates, extra pay, from 5c to 60c a day, is granted to officers and ratings performing extra duties or incurring extra responsibilities not ordinarily applying to their particular ranks and also for service under difficult circumstances.

Non-substantive pay: Paid to ratings, who qualify in special subjects, at rates of 5c-60c per day. Payment continues as long as they remain proficient in those subjects.

Officers' Allowances: Command Money, 50c-\$2.50; First Lieutenant's Allowance, 35c-60c; Navigating Allowance, 25c-\$1.25; Specialist's Duties, 25c-60c; Secretarial, 25c-\$2.25; Staff Pay, \$1-\$2.25; Charge Allowance, \$1.

Assigned Pay: A rating on whose account dependent's allowance is issuable must assign to the recipient not less than fifteen days' pay of his rating per month. Officers are not required to assign pay to their wives or children, but must assign five days' pay of rank if dependents' allowance is issuable to any other dependent relative. In the case of a rating, if dependents' allowance is issuable to another dependent relative as well as to a wife or to children, an additional five days' pay of rating must be assigned. The maximum amount assignable each month is twenty days' pay of rating, except assignments by prisoners of war and assignments for certain specified persons.

Dependents' Allowance: Expenditure for this purpose totalled \$14,675,862.70. Dependents' allowance may be paid on behalf of an Officer or rating for a wife and not more than six dependent children. In addition, Dependents' allowance may also be paid for a mother or a father under the terms of sub-paragraph (c) below:

(Note:—Dependents' allowance may be paid on behalf of members of the Women's Royal Canadian Naval Service under sub-paragraph (c) but not under sub-paragraphs (a) or (b) of this paragraph) (P.C. 3/5932—24/7/43).

An award may be for such an amount as the Dependents' Allowance Board may decide, but no award may exceed—

(a) For the wife of an officer or rating holding rank as shown below, or if there is no wife, or the wife has abandoned her domestic responsibility or is confined to an institution by reason of mental or physical incapacity, and in the opinion of the Board the continued maintenance of a home for his dependent children is justified, for the daughter, step-daughter, mother, step-mother, mother-in-law, sister, step-sister, sister-in-law, aunt or female first cousin, responsible for the care and management of the home for his dependent children:

	Per month
Officers above the rank of Lieutenant-Commander	\$ 62 20
Lieutenant-Commander	57 20
Lieutenant	52 20
Sub-Lieutenant	47 20
Warrant Officer	42 20
Ratings	37 20

(b) For a dependent son to the age of sixteen years and for a dependent daughter to the age of seventeen years and, if such child is following and is making satisfactory progress in a course of instruction approved by the Board, an allowance may be paid until such child reaches his or her nineteenth birthday. Also for a dependent son or daughter of any age when such child is unable, owing to physical or mental infirmity, to provide for his or her own maintenance; for the first child, \$13.92; the second, \$12; third, \$10; the fourth, fifth and sixth child, \$8 each per month.

(c) For any other dependent relative of an Officer or rating holding rank as stated herein who may qualify within the terms of the regulations, Officers above the rank of Lieutenant-Commander, \$30, other Officers and ratings, \$25.

Allowances in lieu of Quarters and Rations: An amount of \$9,022,781.74 was paid to compensate officers and ratings for outside board and lodgings, at the following daily rates: officers, 50c-\$8; ratings, 50c-\$5, in Newfoundland, \$1.75.

Uniform Allowances: To outfit themselves with uniforms, Officers (except Medical Officers), Warrant Officers and Cadets (on promotion to Midshipman, Midshipman (E) or Paymaster Midshipman) receive an allowance of \$250 which was increased from \$150 effective January 19, 1944, but not made retroactive. Medical Officers of the Royal Canadian Navy (permanent force) receive an allowance of \$300. Expenditures for this purpose amounted to \$371,215.28.

Clothing Gratuity (Kit Upkeep Allowances): Annual allowances are paid to ratings, on completion of one year's service, for the upkeep of kit at the following rates:

Chief Petty Officers and Confirmed Petty Officers.....	\$ 64 00
Petty Officers and men dressed as seamen	44 00
Petty Officers not confirmed and men not dressed as seamen	60 00
Submarine Kit Allowance	7 00

Expenditures for this purpose totalled \$1,312,674.43.

Civilian Clothing on Discharge: Expenditures for the purpose of providing personnel with civilian clothing on discharge totalled \$71,161.43 paid at the rate of \$35 for personnel with over six months' service, and for those with less than six months' service, \$27 or \$17 depending upon the time of year when discharged. A fixed rate of \$65 was authorized by P.C. 3/9465 of December 10, 1943, becoming effective November 1, 1943.

C Transportation and travelling expenses of Naval personnel and civilian employees of the Department of National Defence—Naval Services. A list of certain civilian travelling expenses is shown immediately following the opening comments on this allotment.

D Sundry expenses such as light, heat, power and water, maintenance of grounds, snow and garbage removal, cleaning of offices and other miscellaneous expenses incurred in the operation of dock-yards, barracks, armament and supply depots, signal stations, bases and R.C.N.V.R. divisions.

E Acquisition and construction of vessels, \$116,043,424.78; repair and upkeep of ships, \$19,659,763.54; charter of vessels, \$861,700.89; preparation of plans, \$30,439.61.

F Purchase of new machinery, \$1,159,817.54; repairs to machinery, \$154,477.94.

G Construction of buildings, \$22,171,278.79; purchase of lands and buildings, \$438,771.20.

II This represents the net expenditure, including maintenance, in respect of such stores as: clothing, provisions, mess traps, first fitting outfit stores, special equipment, spare gear, medical stores, armament stores, fuel, printing and stationery, furniture, training and office equipment. A credit of \$1,245,741.71 resulting from overhead percentage added to the cost of material issued to, or used in work performed for other governments, private firms, persons and other government departments, has been deducted in arriving at this amount.

I Expenditures include medical care where not available from service sources, \$14,183.77; dental expenses, \$600,386, composed of a sum of \$600,000 paid to the Department of National Defence—Army Services, for pay, allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving with the Royal Canadian Navy (T247976 B., September 30, 1943) and a further amount of \$386 for dental care where not available from service sources; telephone tolls, telegrams and cables, \$484,433.75; postage, \$110,729.18; tuition fees, \$157,911.06; pilotage and canal tolls, \$48,751.12; cost of courts martial, \$20,987; funeral expenses, \$6,315.41; payments to National Research Council for scientific services, \$331,653.80 plus a further amount of \$9,848.36 for miscellaneous services; unemployment insurance stamps, \$107,118.13; rehabilitation grants, \$96,215.06; bounty pay for drill attendance, R.C.N.V.R., \$34,875.25; miscellaneous, \$192,994.29.

Allotment: Equipment Division.....	\$ 25,000 00
Expenditures.....	nil

The Equipment Division was established under authority of P.C. 6094 dated October 29, 1940, for the purpose of procuring the production of the necessary component parts of anti-submarine equipment and of assembling these components into sets.

The sets were sold to the Royal Canadian Navy and to the Royal Navy on the basis of actual cost so far as it was possible to determine this cost, and for the period from October 29, 1940 to April 30, 1942, the selling prices were based on the amounts paid for components used in the assembling of the sets, plus an overhead charge of 20 per cent to cover pay and allowances, civil salaries and wages, rent, telephone and other operating expenses provided for in the allotment for Naval Services. This overhead charge of 20 per cent was discontinued on April 30, 1942, as the operations of the Equipment Division to that date showed a substantial credit balance, which, together with the additional credit anticipated as a result of the net total of downward adjustments of purchase prices of components resulting from Treasury cost audits of suppliers' accounts, was deemed adequate to cover all future overhead charges applicable to this project.

A statement of transactions through the allotment provided for this purpose by fiscal years follows:

	Gross Expenditures	Sales	Balance
1941-42	4,448,794 83	3,398,495 95	(Dr.) 1,050,298 88
1942-43	5,365,946 54	9,587,698 38	(Cr.) 4,221,751 84
1943-44	447,566 97	851,412 48	(Cr.) 403,845 51
	<u>\$10,262,308 34</u>	<u>\$13,837,606 81</u>	(Cr.) <u>\$3,575,298 47</u>

The credit balances were transferred to Special Receipts—Refunds of Previous Years' War Expenditures. They do not take into account the value of equipment on hand at the beginning or close of the fiscal years concerned.

The production, assembly and installation of anti-submarine equipment being completely organized by July 10, 1942, authority was obtained to dissolve this Division after completion of the programs which it had on hand at that date.

The allotment of \$25,000 was provided to meet expenditures when credits were not available for this purpose but, as this situation did not arise during the fiscal year, the amount lapsed.

Allotment: Sea Cadet Corps.....	642,534 00
Expenditures.....	<u>\$ 367,750 98</u>

A distribution of expenditures follows:

Civil Salaries and Wages.....	4,008 96
Pay and Allowances.....	50,449 15
Travel and Transportation.....	38,738 93
Camp Allowance and Expenses.....	88,926 83
Stores, Equipment and Supplies.....	167,988 83
Sundries	17,638 28
	<u>\$ 367,750 98</u>

This allotment is for the purpose of providing elementary naval training, uniforms, etc., to Sea Cadets (boys who have attained the age of twelve years but have not attained the age of nineteen years) for a period of not more than thirty days in each year.

Allotment: Cartier Square Building, Ottawa.....	69,754 00
Expenditures.....	<u>\$ 34,376 44</u>

The construction of this building, now occupied by Naval Service Headquarters, Ottawa, and authorized by P.C. 9477 of December 5, 1941, was under the supervision of the Director of Works and Buildings, Department of National Defence—Air Services. The project was completed in 1943-44 and the total expenditures to the close of the fiscal year were \$887,623.05.

List of Suppliers

Suppliers and contractors receiving \$10,000 or more (amounts shown in brackets represent payments in connection with cancellation of contracts) are listed below.

Acadia Construction Co., Ltd., \$1,067,362.49; Acadia Sugar Refining Co., Ltd., \$104,449.74; Accessories Manufacturers, Ltd., \$91,800.90; Acme Glove Works, Ltd., \$18,302.23; Acme Office Supplies, Ltd., \$22,902.18; Aetion Rubber, Ltd., \$76,962.29; Aga Heat (Canada), Ltd., \$117,776.46; Aird and Son, Ltd., \$31,715.50; Albert and McCaffery, Ltd., \$19,909.29; University of Alberta, \$50,316.75; Robert Allan, \$12,141.98; A. W. Allen & Son, Ltd., \$40,389.84; Amalgamated Electric Corp., Ltd., \$88,689.04; Peter Ambrose, \$14,280; The American Brass Co., \$10,142.68; American Broom Co., \$10,864; American Can Co., \$14,213.17; American Ordnance Corporation, \$10,904.51; Anaconda American Brass, Ltd., \$133,340.11; Anchor Packing Co., Ltd., \$16,795.02; Anglin-Norcross Maritime, Ltd., \$1,349.578; Anglo-Canadian Pulp and Paper Mills, Ltd., \$5,712,787.58; Anglo-Canadian Wire Rope Co., Ltd., \$525,226.26; Archibald Coal Co., Ltd., \$146,983.10; Armstrong Brothers Shipyard, \$61,874.15; Asphalt Products (B.C.) Ltd., \$40,308.23; Associated Screen News, Ltd., \$110,138.55; Atlantic-Acadia Sugar Sales Co., Ltd., \$107,649.32; Atlantic Construction Co., \$221,702.86; Atlantic Spring & Machine Co., Ltd., \$147,165.17; Atlas Asbestos Co., Ltd., \$24,835.91; The Atlas Construction Co., Ltd., \$43,275.70; Atlas Imperial Diesel Engine Co., \$11,021.82; Atlas Steels, Ltd., \$49,574.86; Austen Bros. Ltd., \$81,245.29; Automatic Electric (Canada), Ltd., \$222,960.10; The Avon River Power Co., Ltd., \$60,321.02; Ayers, Ltd., \$158,487.93.

Babeock-Wileox & Goldie-McCullough, Ltd., \$17,134.52; C. B. Backer Co., Ltd., \$4,186.01; Frederick C. Baker & Co., \$12,213.32; F. F. Barber Machinery Co., \$32,987.86; G. E. Barbour Co., Ltd., \$12,866.35; J. J. Barker Sign Co., \$14,454.40; Barringham Rubber Co., Ltd., \$79,181.32; Bata Shoe Co. of Canada, Ltd., \$538,328.54; Bates & Innes, Ltd., \$140,884.71; The Bay Store, \$21,529.95; Alphonse Beaulieu, \$10,626.56; The Beaver Laundry Machinery Co., Ltd., \$13,022.12; A. M. Bell & Co., Ltd., \$14,274.47; Charles R. Bell, Ltd., \$11,893.58; Bell Telephone Co. of Canada, \$149,234.46; Bennett and White of Edmonton, Ltd., \$62,633.03; A. C. Benson Shipyard, Ltd., \$424,327.05; Bepeco Canada, Ltd., \$84,223.16; Berkel Products Co., Ltd., \$11,098.76; The John Bertram & Sons Co., Ltd., \$39,462.03; Berwick Bakery, \$21,207.95; Bickle-Seagrave, Ltd., \$15,621.84; Biltmore Shirt Co., Ltd., \$28,479.90; Black and Decker Manufacturing Co., Ltd., \$13,380.93; B. A. Blakeney Ltd., \$284,390.06; Bloedel, Stewart & Welch Ltd., \$10,946.43; Boates Ltd., \$23,979.06; The Boeckh Co., Ltd., \$12,595.81; Bolands Ltd., \$22,586.31; Bolter Bros., \$235,630.40; The Borden Co., Ltd., \$45,392.94; Bourke & Mabee, \$10,272.31; Boutiliers, Ltd., \$37,378.02; Bowater's Newfoundland Pulp and Paper Mills Ltd., \$281,382.81; Brandram-Henderson, Ltd., \$48,055.45; The Brantford Oven & Rack Co., Ltd., \$18,720.43; W. C. Brennan Contracting Co., \$159,321.80; I. L. Brenton, \$13,621.16; The Bridgetown Steamship Co., \$16,170.48; Bright Canning Co., Ltd., \$11,049.37; The British American Oil Co., Ltd., \$79,916.48; British Columbia Brush Works, Ltd., \$10,051.19; B.C. Electric Railway Co., Ltd., \$102,816.30; B.C. Equipment Co., Ltd., \$41,152.93; British Columbia Fuel Co., Ltd., \$17,089.53; B.C. Marine Engineers & Shipbuilders, Ltd., \$22,473.08; British Columbia Mills Tug and Barge Co., Ltd., \$11,133.33; British Columbia Plywoods (Quebec), Ltd., \$17,704.37; Province of British Columbia, \$15,842.55; The B.C. Sugar Refining Co., Ltd., \$30,001; British Columbia Telephone Co., \$13,279.29; British Ropes Canadian Factory, Ltd., \$133,321.12; British Rubber Co. of Canada, Ltd., \$13,111.25; Broadhurst Bros. and Gould, Ltd., \$24,664.74; Brookfield Construction Co., Ltd., \$78,040.64; Jeremie and Esdras Broillette, \$10,000; The Brown Boggus Foundry & Machine Co., Ltd., \$10,941.93; B. W. Brown and Son, \$35,010.52; Brown Garage Ltd., \$26,500; Brush Development Co., \$14,328.32; Bryant and McDonald Ltd., \$78,633; F. L. Buchanan Ltd., \$10,757.23; Buffwell Engineering & Machine Co., \$24,831.68; Burns & Co., Ltd., \$307,229.53; Burns Fisheries, Ltd., \$84,699.81; P. Burns & Co., Ltd., \$12,470.73; Burnyeats, British Columbia Ltd., \$22,405.65; Burrard Dry Dock Co., Ltd., \$2,430,058.71; Burrard Iron Works, Ltd., \$27,804.10; H. C. Burton & Co., \$24,401.38; Butterfield and Co., Ltd., \$12,730.15; Frederick Geo. Buxton, \$24,815.74.

Cable and Wireless Ltd., \$25,931.34; Cables, Conduits and Fittings, Ltd., \$13,207.13; Caldwell Linen Mills, Ltd., \$10,810.72; Callander Foundry & Manufacturing Co., Ltd., \$17,393; Cambridge Knitwear Mills, Ltd., \$11,967.27; Cameron Lumber Co., Ltd., \$44,913.77; Gordon Campbell, Ltd., \$98,177.51; Canada Barrels & Kegs, Ltd., \$20,247.10; The Canada Block Co., \$22,683.19; Canada Chain & Forge Co., Ltd., \$14,611.80; Canada Cycle & Motor Co., Ltd., \$13,427.08; Canada Firebrick Co., Ltd., \$15,795.09; Canada Foundries & Forgings, Ltd., \$155,816.75; Canada Illinois Tools, Ltd., \$14,518.04; Canada Machinery Corporation, Ltd., \$121,820.93; Canada Marine Works, \$18,816.03; The Canada Metal Co., Ltd., \$12,552.22; Canada Packers, Ltd., \$2,478,985.47; Canada Paper Co., \$19,232.46; Canada Starch Sales Co., Ltd., \$26,249.86; Canada Varnish Co., Ltd., \$20,006.98; Canada West Shoe Manufacturing Co., Ltd., \$81,764.21; Canada Western Cordage Co., Ltd., \$20,538.83; Canada Wire & Cable Co., \$2,023,791.85; Canadian Allis-Chalmers, Ltd., \$14,604.54; The Canadian Blower & Forge Co., \$86,517.25; The Canadian Bridge Co., Ltd., \$784,200.13; Canadian Bridge Engineering Co., \$566,795.27; Canadian Buttons, Ltd., \$20,754.41; Canadian Cannons, Ltd., \$346,673.81; Canadian Cannons Western Ltd., \$11,021.09; Canadian Car & Foundry Co., Ltd., \$40,600.96; Canadian Car Munitions, Ltd., \$3,281,593.21; Canadian Colloids, Ltd., \$10,047.13; Canadian Creosoting Co., Ltd., \$43,491.08; Canadian Doughnut Co., Ltd., \$18,045.13; Canadian Dredge and Dock Co., Ltd., \$1,322,694.40; Canadian Elgin Watch Co., Ltd., \$37,704.91; The Canadian Fairbanks-Morse Co., Ltd., \$596,248.65 (\$75.26); The Canadian Fire Hose Co., Ltd., \$45,518.78; Canadian Flag Manufacturing Co., \$18,411.15; Canadian General Electric Co., Ltd., \$482,151.82; Canadian Hoffman Machinery Co., Ltd., \$19,154.38; Canadian Industries, Ltd., \$108,599.95; Canadian Ingersoll-Rand Co., Ltd., \$94,205.44; Canadian John Wood Manufacturing Co., Ltd., \$320,625.79; Canadian Johns-Manville Co., Ltd., \$2,968.98; Canadian Kodak Sales, Ltd., \$14,623.84; Canadian Liquid Air Co., Ltd., \$69,969.94; Canadian Locomotive Co., Ltd., \$379,590.51; Canadian Marconi Co., Ltd., \$1,539,190.54; Canadian National Carbon Co., Ltd., \$91,399.52; Canadian National Railways, \$3,751,440.63; Canadian National Steamships, \$183,832.34; Canadian National Telegraphs, \$173,225.45; Canadian O.I. Companies, Ltd., \$69,743.02; Canadian Pacific Express Co., \$79,161.05; The

Canadian Pacific Railway Co., \$2,703,857.98; Canadian Porcelain Co., Ltd., \$88,643.94; Canadian Pulp and Paper Mills, Ltd., \$1,241,188.98; Canadian Rogers Sheet Metal & Roofing Ltd., \$18,364.26; Canadian Shirt & Overalls Co., Ltd., \$54,174.01; Canadian Telephones and Supplies, Ltd., \$115,193.46; Canadian Tube & Steel Products, Ltd., \$21,657.25; Canadian Vickers, Ltd., \$12,467,333.91; Canadian Westinghouse Co., Ltd., \$65,280.89; I. B. Cairns, \$268,157.01; Les Canots Cadorette, \$86,349.24; Canfield Electrical Works, Ltd., \$66,163.96; E. G. M. Cope & Co., \$2,543,206.94; Carnation Co., Ltd., \$18,534.69; Caroni Ltd., \$31,756.73; Carrier & Goulet Engr., \$65,626.14; Hugh Carson Co., Ltd., \$68,756.17; E. B. Carter, \$14,732.35; Carter-Halls-Aldinger Co., Ltd., \$23,135.77; Cashin & Co., Ltd., \$19,541.93; Cassidy's Ltd., \$14,057.75; Caulfield, Burns and Gibson, Ltd., \$20,882.24; Cello Electroplating Manufacturing Co., Ltd., \$16,928.43; Central Bridge Co., Ltd., \$343,734.61; Chadwick-Carruth Brass & Exports, Ltd., \$86,882.25; Charles Denton Products, \$10,200; Chantier Maritime de St. Laurent, Ltd., \$124,998.49; M. R. Chappell, \$139,309.35; Chappells, Ltd., \$27,418.39; Chemicals Ltd., \$19,557.83; The Chipman Hobart Knitting Co., Ltd., \$20,904; Chrysler Corporation of Canada, Ltd., \$53,844.41; Cordell MacLachling Co., Ltd., \$15,076.40; W. Clark Ltd., \$31,585.19; Claydon Co., Ltd., \$92,653.74; Clayton & Son, Ltd., \$341,756.69; Geo. W. Clements, \$23,337.52; Cluett, Peabody & Co. of Canada Ltd., \$34,414.79; Coast Construction Co., Ltd., \$84,203.10; Colbourn Matting & Carpet Co., \$12,813; Codarek Associates Inc., \$23,199.45; A. M. Coffin, \$15,072.73; Colgate-Palmolive-Pest Co., Ltd., \$94,791.28; Wm. Collings and Sons, Ltd., \$23,577.76; Collingwood Shipyards, Ltd., \$1,415,432.82; R. B. Colwell, Ltd., \$188,611.60; Colonial Weaving Co., Ltd., \$25,893.71; Colt's Patent Fire Arms Manufacturing Co., \$32,165.69; The Commercial Cable Co., \$17,665.74; Commercial Equipment, Ltd., \$10,583.29; Commodity Prices Stabilization Corporation, Ltd., \$718,122.66; M. A. Condon and Son, \$404,279.13; Consolidated Engines and Machinery Co., Ltd., \$26,690; The Consolidated Mining & Smelting Co. of Canada Ltd., \$199,645.48; H. W. Cooney Machine & Arms Co., Ltd., \$25,599.24; Cooke's Meat Market, \$12,245.84; Co-operative Federie de Quebec, \$92,353.60; Copley, Noyes & Randall, Ltd., \$413,446.36; R. A. Corbett & Co., Ltd., \$31,302.42; Cordage Distributors, Ltd., \$197,650.70; H. W. Corkum, \$11,227.50; Cormau Engineering Co., Ltd., \$18,513.85; Cornell-Dubilier Electric Corporation, \$13,343.13; Corner Brook Foundry & Machine Co., Ltd., \$14,983.38; Cornwall Pants & Prince Clothing Co., \$35,339.33; J. A. & M. Gate, Ltd., \$172,806.95; Cotter Brothers, Ltd., \$13,062.60; Coulter Copper & Brass Co., Ltd., \$19,107.70; Cow & Gate (Canada), Ltd., \$27,761.21; Cowan & Co. of Galt, Ltd., \$18,793.90; W. F. Craig Machines, Ltd., \$15,986.04; G. A. Crain and Sons, Ltd., \$87,832.98; Crandall Dry Dock Engineers Incorporated, \$10,157.65; Crane, Ltd., \$130,671.62; The Crawford Radio, \$14,554.88; Robert Crean & Co., Ltd., \$23,740.03; Creighton & Smith Motors, \$25,981.31; Geo. W. Crothers Ltd., \$32,910.09; Crouse-Hinds Co. of Canada Ltd., \$39,536; Crown Diamond Paint Co., Ltd., \$24,747.23; Crown Waterproof & Clothing Co., \$74,225.85; Crude Oil Engine and Engineering Co., Ltd., \$12,714.67; S. Cunard & Co., Ltd., \$86,693.16.

Daignault, Rolland Co., Ltd., \$15,287.48; Dairy Products Board, \$15,288.68; Dalhousie University, \$11,551.88; Daoust, Ladouche & Co., Ltd., \$24,350; Darling Bros., Ltd., \$20,211.23; Dartmouth Coal and Supply Co., Ltd., \$14,819.84; Town of Dartmouth, \$16,516.73; W. K. Davidson & Co., Reg'd., \$12,951.68; Davie Brothers, \$21,183.23; George T. Davie & Sons, \$443,516.91; Davie Shipbuilding & Repairing Co., Ltd., \$9,725,496.78; Davis & Fraser, Ltd., \$10,191.94; John F. Davis and Sons Ltd., \$16,822.06; Day-Smith Ltd., \$15,631.10; Deacon Bros., Ltd., \$250,958.88; Deakin and Stewart Ltd., \$12,870; Defence Communications, Ltd., \$220,690.53; Defence Industries, Ltd., \$105,517.41; Derrett, Ltd., \$12,368.78; A. Deslauriers et Fils Ltée., \$14,421.43; Roland Desmarais, \$16,901.90; Devonshire Clothes, \$24,312.96; Diamond Construction Co., Ltd., \$715,573.12; Digby Garage Co., Ltd., \$10,114.47; Digby Neck and Islands Transport Co., \$14,185.41; Henry Diston & Sons, Ltd., \$15,983.61; Dominion Bedding Co., \$23,254.38; Dominion Bridge Co., Ltd., \$221,929.04; Dominion Chain Co., Ltd., \$138,652.22; Dominion Coal Co., Ltd., \$86,510.91; Dominion Construction Corporation, Ltd., \$5,809,344.51; Dominion Electric Manufacturing Co., Ltd., \$15,778.06; Dominion Engineering Co., Ltd., \$373,969.77; Dominion Fabrics Ltd., \$46,422.67; Dominion Forge & Stamping Co., Ltd., \$46,220.66; Dominion Garment Co., \$97,560.37; Dominion Government, Department of Transport, \$11,013.49; Dominion Hoist & Shovel Co., Ltd., \$190,010.43; Dominion Oilcloth & Linoleum Co., Ltd., \$30,359.14; The Dominion Road Machinery Co., Ltd., \$26,921.12; Dominion Rubber Co., Ltd., \$93,596.69; Dominion Steel & Coal Corporation, Ltd., \$92,111.62; Dominion Stores Ltd., \$10,117.10; Dominion Textile Co., Ltd., \$101,329.22; Dominion Twist Drill, Ltd., \$10,941.99; Dominion Wire Rope & Cable Co., Ltd., \$208,138.39; Donald Ropes & Wire Cloth Co., \$28,543.76; Doon Twines, Ltd., \$19,144.46; Doran Construction Co., Ltd., \$190,291.12; J. Arthur Donnet, \$13,774.16; R. A. Douglas, \$123,084.05; The Dresses Ltd., \$48,588.97; Drew, Brown, Ltd., \$10,271.59; Drummond, McCall & Co., Ltd., \$86,621.25; Duke Boats, \$50,861.42; Dumart's Ltd., \$13,443.71; Dunlop Tire & Rubber Goods Co., Ltd., \$65,116.98; Dustbane Products, Ltd., \$18,427.76; Lee Dye Sons, \$18,863.69.

E. D. H. Company, \$23,459.86; The Eagle Shoe Co., Ltd., \$166,710.38; Eastern Canada Coastal Steamships Ltd., \$87,757.93; Eastern Dairies Ltd., \$19,190.75; Eastern Light and Power Co., Ltd., \$52,293.59; Eastern Textile Products Ltd., \$85,335.19; The Eaton Knitting Co., Ltd., \$56,153.70; The T. Eaton Co., Ltd., \$721,616.84; The E. B. Eddy Co., Ltd., \$22,239.51; Edwards & Co. of Canada Ltd., \$33,574.52; Electric Tamper & Equipment Co. of Canada Ltd., \$76,092.85; Electro-Weld Metal Products, Ltd., \$19,396.44; Electrolier Manufacturing Co., Ltd., \$166,658.61; Electrolix (Canada), Ltd., \$19,191.72; Empire Brass Mfg. Co., Ltd., \$80,334.40; Empire Stevedoring Co., Ltd., \$23,157.40; Enamel Heating Products, Ltd., \$13,129.11; Engineering, Tool and Forgings, Ltd., \$14,386.39; English Electric Co. of Canada, Ltd., \$17,525.73; Enterprise Contracting Co., \$10,571.77; The Esmeralda Laundry Co., Ltd., \$1,203.26; The Corporation of the Township of Esquimalt, \$19,482.33; T. H. Esplanade Co., Ltd., \$119,681.18; John Etherington, Ltd., \$31,114.97; Evans, Coleman and Johnson Bros., Ltd., \$15,645.52; Exide Batteries of Canada, Ltd., \$70,470.01.

C. P. Fabien Ltée., \$15,342.95; Fairview Crushed Stone Co., Ltd., \$12,359.61; Falconer Marine Industries Ltd., \$19,687.85; Farmers' Ltd., \$85,737.78; Farquhar, Ltd., \$33,433.52; Federal Wire & Cable Co., Ltd., \$11,120.98; S. A. Felton & Son Co., \$25,028.59; Ferranti Electric, Ltd., \$69,462.93; Firestone Tire & Rubber Co. of Canada Limited, \$14,102.09; Fittings, Ltd., \$61,615.52; Alexander Fleck, Ltd., \$157,635.85; Fleck Bros., Ltd., \$28,406.24; Fletcher Manufacturing Co., Ltd., \$25,235.68; Fog Nozzle Co. of Canada, Ltd., \$39,372.54; Forbes and Sloat, Ltd., \$130,986.58; Ford Motor Co. of Canada, Ltd., \$31,611.61; John Forsyth Ltd., \$56,914.31; Foulis Engineering Sales, Ltd., \$18,905.43; Foundation Maritime, Ltd., \$1,614,340.85; Frantz Equipment Co., \$21,723.06; Fraser Valley Milk Producers' Association, \$25,283.51; B. Freed Ltd., \$17,072.54; Fry-Cadbury, Ltd., \$11,559.94; Fundy Construction Co., Ltd., \$182,843.25; Furness, Withy & Co., Ltd., \$22,212.53.

Gainers, Ltd., \$33,358.21; Gale Brothers Ltd., \$114,000; Arthur F. Gallanger, \$15,715; Gamble-Robinson Ltd., \$11,796.07; Garlock Packing Co. of Canada, Ltd., \$16,912.89; Gaulth Brothers, Ltd., \$38,333.62; Gauthier & Julien, \$58,716; General Coal Co., \$48,482.89; General Dry Batteries of Canada, Ltd., \$25,233.29; General Engineering Co. (Canada), Ltd., \$282,232.09; General Milk Products of Canada, Ltd., \$17,022.51; General Motors Products of Canada, Ltd., \$1,716,093.57; General Paint Corporation of Canada, Ltd., \$42,641.49; General Steel Wares, Ltd., \$595,568.92; General Supply Co. of Canada, Ltd., \$47,561.18; The Georgian Bay Fruit Growers, Ltd., \$16,308.47; German and Milne, \$30,396.02; Gilson Manufacturing Co., Ltd., \$37,576.12; The Glidden Co., Ltd., \$13,556.50; Wm. Gluekin & Co., Canada, Ltd., \$72,666.30; The Gold Glove Works, \$16,551.43; The Goldsmiths' Co. of Canada, Ltd., \$83,984.34; Geo. C. Goodfellow, \$25,031.92; The B. F. Goodrich Rubber Co. of Canada Ltd., \$99,367.30; The Goodyear Tire & Rubber Co., Ltd., \$82,861.77; Gordon and Belyea, Ltd., \$30,467.56; Gordon Boat Works, \$23,056.22; T. C. Gorman (Nova Scotia), Ltd., \$142,466.21; Gourock Ropes and Canvas, Ltd., \$123,893.93; Grand Trunk Pacific Development Co., Ltd., \$198,712.37; Stanley A. Grant, \$11,961.81; Gray-Bonney Tool Co., Ltd., \$27,562.21; The Great Western Garment Co., Ltd., \$30,295.58; Greavette Boats, Ltd., \$161,157.70; Greb Shoe Co., Ltd., \$61,400; Greenfield Tap & Die Corporation of Canada, Ltd., \$24,155.50; B. Greening Wire Co., Ltd., \$136,498.42; Grew Boats, Ltd., \$333,067.78; Grinnell Co. of Canada, Ltd., \$22,649.98; Grover Mills, Ltd., \$119,910.50; M. H. N. Gruner & Co., \$13,979.45; Guay et Frère Engrs., \$38,256.23; Guildfords, Limited, \$23,502.13; Gunite & Waterproofing, Ltd., \$160,795.58; W. H. Gurney & Son, \$11,690.80; Gutta Percha and Rubber, Ltd., \$479,148.34.

Peter Edward Haan, \$26,870; The Hahn Brass Co., Ltd., \$30,296.19; Haliburton & White, Ltd., \$24,209.95; City of Halifax, \$31,029.98; Halifax Shipyards Ltd., \$4,016,709.18; Halifax Transfer Co., Ltd., \$84,084.49; Hall and Co., Ltd., \$18,175.46; Hall Construction Co., Ltd., \$64,181.70; Richard Hall and Sons, \$27,459.78; Hall-Scott Motor Car Co., \$167,421.17; Halliday, Dube Lumber Co., \$11,622.17; Hamilton Bridge Co., Ltd., \$100,912.50; Hamilton Motor Products, Ltd., \$12,859.32; T. W. Hand Fireworks Co., Ltd., \$62,300.10; Harley-Kay, Ltd., \$19,705; J. & D. A. Harquail Co., Ltd., \$132,640.74; Harrington and Richardson Arms Co., \$22,757.24; Harrison Co., \$12,604.21; Hart Battery Co., Ltd., \$13,381.68; A. Harvey & Co., Ltd., \$231,111.39; Harvey & Co., Ltd., \$195,978.21; Hayes Steel Products, Ltd., \$56,043.21; Heaps Engineering Co. (1910), Ltd., \$98,221.76; Hein Construction Co., \$74,335.02; H. J. Heinz Co. of Canada, Ltd., \$31,131.63; Kenneth Hensworth, \$18,837.56; Heroux Industries, Ltd., \$39,504.88; F. S. B. Heward & Co., Ltd., \$12,396.55; E. A. Hickman & Co., Ltd., \$11,921.87; Hickman Tye Hardware Co., Ltd., \$12,869.27; Hill-Clarke-Francis, Ltd., \$26,299.13; Hillis & Sons, Ltd., \$28,425.06; John J. Hines & Co., \$11,266.01; The Hobart Manufacturing Co., Ltd., \$15,523.43; Hobbs Glass, Ltd., \$10,436.33; George G. Hodges, Ltd., \$16,782.58; Hodgson, Rowson & Co., Ltd., \$15,088.75; G. Donald Hogan, \$11,668.57; Hogan Lumber Co., \$44,779.61; The Holden Co., Ltd., \$34,953.30; S. S. Holden, Ltd., \$156,647.05; Geo. E. Holder & Son, \$18,551.51; Hollett Sons & Co., Ltd., \$26,519.34; Hollup Corporation, Ltd., \$13,190.22; The Home for Aged Men, Halifax, N.S., \$50,168.05; Home Laundry, \$15,522.44; Home Oil Distributors, Ltd., \$28,840.79; Horton Steel Works, Ltd., \$404,350.83; The Horwood Lumber Co., Ltd., \$27,165.49; Hose-McCann Telephone Co. Incorporated, \$33,140.63; Howards, Ltd., \$62,918.39; Hubbard and Floyd, Inc., \$22,866; E. S. Hubbell & Sons, \$11,361.22; Hudson's Bay Co., \$19,641.82; Hunter Boats, Ltd., \$191,678.92; Wm. Hyman & Sons, Ltd., \$13,328.40.

Imperial Oil, Ltd., \$8,942,901.97; Imperial Optical Co., \$14,142.77; Independent Electric, Ltd., \$10,602.55; Industrial Factors Corporation, Ltd., \$19,473.85; Industrial Shipping Co., Ltd., \$42,922.42; John Inglis Co., Ltd., \$3,477,397.80; Instruments, Ltd., \$10,626.47; Intercolonial Coal Co., Ltd., \$14,830.44; International Automatic Electric Corporation, \$17,312.24; International Business Machines Co., Ltd., \$50,139.78; International Cravat Co., \$26,495.30; International Fibre Board, Ltd., \$17,984.16; International Harvester Co. of Canada, Ltd., \$70,300.78; International Paints (Canada), Ltd., \$21,066.70; International Silver Co. of Canada, Ltd., \$29,621.82; Irvin Air Chute, Ltd., \$15,000; Irving Oil Co., Ltd., \$49,500.96; R. Grandy Irwin, \$38,518.22; The Island Industries, Ltd., \$22,636.84.

Jacob-Crowley Manufacturing Co., Ltd., \$258,151.91; James Brothers, Ltd., \$239,937.65; W. A. Jameson Coffee Co., Ltd., \$22,172.20; Jenkins Bros., Ltd., \$11,925.92; Albert Jesty, \$15,863.25; F. Jeune & Brother, Ltd., \$26,768.45; Job Bros. & Co., Ltd., \$70,360.56; Frs. Jobin Inc., \$21,903.99; Johnson Motors, \$24,055.96; W. J. Johnston, \$36,678.27; Juliette Steel, Ltd., \$107,245.29; A. J. Jones, \$48,292.78; H. V. Jones, \$65,601.70; Mabel E. Jones, \$15,000; Jones Tent & Awning, Ltd., \$81,071.41.

Kaufman Rubber Co., Ltd., \$44,369.57; James R. Kearney Corp. of Canada, Ltd., \$27,910.48; Keating Sons, Ltd., \$171,269.03; Kellogg Co. of Canada, Ltd., \$20,429.40; Kelly, Douglas & Co., Ltd., \$80,549.74; Kelvin, Bottomley and Baird (Canada) Ltd., \$18,233.18; Kelvinator of Canada, Ltd., \$12,835.53; William Kennedy and Sons, Ltd., \$74,097.87; Kenwood Mills Ltd., \$358,365.75; J. N. Kenny, \$15,018.90; Kermath Manufacturing Co. of Canada Ltd., \$376,575.72; Keyes Construction Co., \$32,252.70; Walter Kidde & Co. of Canada, Ltd.,

\$21,970.62; J. W. Kilgour & Pro., Ltd., \$20,238.59; King's College, \$30,000; Kingsley Companies \$35,505.59; Kingston Shipbuilding Co., Ltd., \$1,950,472.10; Kirk Coal Victoria Co., Ltd., \$55,116.99; Knitters Ltd., \$274,129.72; Kondu Manufacturing Co., Ltd., \$137,253.71; W. A. Kribs Co., Ltd., \$36,742.85.

L. & S. Lachance Manufacturing Ltd., \$19,944.43; Labelle Kitchen Equipment Co., \$10,882.78; F. N. Lachance, \$50,682.08; LaFrance Gas Engine & Foundry, Ltd., \$39,587.60; Lake of the Woods Milling Co., Ltd., \$12,557.39; Lakeray Lines, Ltd., \$67,400; The Langmuir Paint Co., Ltd., \$18,254.85; Gerard Lapointe, \$18,072.34; Lawrence Construction Co., \$19,445.65; LeBlanc Shipbuilding Co., Ltd., \$434,195; J. Leckie Co., Ltd., \$129,629.90; John Leelan, Ltd., \$55,997.59; The Arthur S. Leitch Co., Ltd., \$20,092.98; Leonard Bros. Ltd., \$14,035.86; A. C. Leslie & Co., Ltd., \$32,431.07; Lewis & Co., Ltd., \$22,123.45; Libby, McNeill & Libby of Canada, Ltd., \$19,687.54; Harold N. Lightfoot Co., \$18,499.08; Lincoln Electric Co. of Canada, Ltd., \$24,385.66; Edward Lipsitt Ltd., \$37,973.71; Lloyd's Register of Shipping, \$17,173.21; London Concrete Machinery Co., Ltd., \$10,334.61; David Lord, \$13,884.55; The Larkin Rule Co. of Canada, Ltd., \$17,977.04; Lunenburg Foundry Co., Ltd., \$719,030.61; Luney Brothers, Ltd., \$121,392.43.

Kenneth MacAlpine & Son, \$21,350.81; Mac-Craft Co., Ltd., \$374,350.28; MacCulloch & Co., Ltd., \$36,814.83; C. R. MacDonald, \$37,498.23; The MacDonald Motor Co., Ltd., \$38,655.20; R. K. MacDonald, \$57,166.88; MacDonalds-Consolidated Ltd., \$21,773.57; MacFarlane-Leclair Ltd., \$135,988.20; J. V. MacPherson, Ltd., \$15,409.21; Fred Magee, Ltd., \$10,700.76; Magnet Electric Co., \$11,450.61; Mainguis Ltd., \$18,782.59; Mammey's Bakery, \$16,374.49; Manitoba Bridge & Iron Works Ltd., \$63,544.71; Manning Equipment, Ltd., \$103,998.05; Maple Leaf Milling Co., Ltd., \$14,574.64; Marebo, Limited, \$249,248.62; Marine Agencies, Ltd., \$18,118.35; Marine Industries, Ltd., \$147,293.27; Maritime Accessories, Ltd., \$71,699.98; Maritime-National Fish, Ltd., \$19,999.92; Maritime Paper Products Ltd., \$12,934.78; Maritime Steel & Foundries, Ltd., \$10,589.01; Maritime Telegraph and Telephone Co., Ltd., \$194,725.95; Maritime Towing & Salvage, Ltd., \$16,080.75; Marshall Wells Co., Ltd., \$42,660.28; The Martin-Senour Co., Ltd., \$14,443.55; Marwell Construction Co., Ltd., \$71,322.65; S. G. Mason, \$58,979.84; Masonite Co. of Canada, Ltd., \$12,521.57; T. Matte Engg., \$16,446.45; E. J. Maxwell, Ltd., \$37,549.16; McCall & Company, \$22,500; McColl-Frontenac Oil Co., Ltd., \$39,827.45; McElroy Manufacturing Corporation, \$18,621.97; McGavin Bakeries, Ltd., \$43,539.37; McGlashan Clarke Co., Ltd., \$17,456.11; Melville Bros. Transfer, \$12,680.76; McKenzie Barge & Derrick Co., \$194,109.57; McKinnon Columbus Chain, Ltd., \$129,140.70; Donald McKinnon & Sons, \$23,136.51; D. K. McLaren, Ltd., \$15,884.73; McLennan, McFeeley and Prior, Ltd., \$41,743.19; M. H. McMannus, Ltd., \$49,737.88; Hector McNeil, \$28,522.42; Meakins & Sons, Ltd., \$20,070.11; John Meed & Son, \$30,927.48; Melbourne Merchandising, Ltd., \$37,744.17; Mercury Mills, Ltd., \$208,549.86; Mersey Paper Co., Ltd., \$982,680.91; Metal Industries, Ltd., \$19,043.70; Metal Stampings, Ltd., \$26,139.08; N. S. Meyer Incorporated, \$11,307.21; Midland Boat Works, \$237,743.16; Midland Shipyards, Ltd., \$27,231,147.30; Mile End Fruit Exchange Inc., \$12,059.05; John Millen and Son, Ltd., \$71,019.43; Mine Safety Appliances Co. of Canada, Ltd., \$147,787.82; Minetti-Shields, Ltd., \$96,923.29; Miramichi Dredging Co., Ltd., \$13,000; The Mis-Canada Manufacturing Co., Ltd., \$10,408.80; The Robert Mitchell Co., Ltd., \$102,573.60; Modern City Dairy, \$19,582.29; Modern Home Supplies, Ltd., \$12,359.09; Moffats, Ltd., \$19,630.01; Moirs, Ltd., \$25,727.12; Montreal Cotton & Wool Waste Co., Ltd., \$10,411.85; Montreal Dry Docks, Ltd., \$1,658,173.81; Montreal Locomotive Works, Ltd., \$10,859.77; Montreal Shipping Co., Ltd., \$150,985.90; Montreal Suspenders & Umbrellas, Ltd., \$27,715.26; The Montreal Swiss Embroidery Works Reg'd., \$17,926.19; Benjamin Moore & Co., Ltd., \$20,183.88; Moore Bros. Machinery Co., Ltd., \$11,512.60; Gaudiose Moreau Fils Engg., \$10,896.09; W. B. Moriarty, \$11,060.13; Herbert Morris Crane & Hoist Co., Ltd., \$24,616.13; James Morrison Brass Manufacturing Co., Ltd., \$12,272.93; Morrow Screw & Nut Co., Ltd., \$77,743.76; Morton Engineering & Dry Dock Co., Ltd., \$1,764,474.56; Robert Mulhall, \$12,940.60; Mumford, Medland Ltd., \$23,606.43; John Munro, Ltd., \$24,472.71; John J. Murphy and Frank Read, \$40,092.50; A. H. Murray & Co., Ltd., \$10,159.23; Mussels Canada Ltd., \$27,387.36; Fred C. Myers, Ltd., \$28,140.69.

Charles H. Nadeau, \$22,657.40 (\$108.20); Narrow Fabric Weaving & Dyeing Ltd., \$13,435.15; National Co. Inc., U.S.A., \$62,406.02; National Electric Manufacturing Co., \$39,908.81; National Electric Refrigerator, Ltd., \$22,633.36; National Grocers Co., Ltd., \$37,353.54; National Hat Manufacturing Co., \$104,652.72; National Iron Corporation Ltd., \$39,229.27; Navy League of Canada, \$11,046.62; Neon Products of Canada Ltd., \$488,259.45; Louis H. and Leslie W. Nerlich, \$11,808; New Brunswick International Paper Co., \$179,542.09; University of New Brunswick, \$49,063.75; New Method Laundries, Ltd., \$22,125.01; Newcastle Shipbuilding Co., Ltd., \$200,351.66; Newfoundland Butter Co., Ltd., \$15,035.45; Newfoundland Canada Steamships, Ltd., \$10,465.16; Newfoundland Dockyard, \$120,118.10; Government of Newfoundland, \$33,507.99; Newfoundland Light and Power Co., Ltd., \$76,156.42; Newfoundland Railway, \$99,249.41; S. H. Newman Co., Ltd., \$15,496.52; Niagara Glen Products Ltd., \$12,963.74; Nicholson File Co., \$14,152.47; Nickerson and Croese, Ltd., \$21,620.46; William M. Noble, \$35,000; Charles Nieder's Sons, \$85,320.23; Nordic Hosiery, Ltd., \$39,786.90; Norse Boat & Ski Co., \$67,011.04; North Sydney Marine Railway Co., Ltd., \$12,195.48; North Van Ship Repairs, Ltd., \$55,899.98; Northern British Columbia Power Co., Ltd., \$20,061.43; Northern Construction Co. and J. W. Stewart Ltd., \$351,085.24; Northern Electric Co., Ltd., \$1,032,921.90 (\$54.65); Northern Machine Works, \$15,870; The Northern Shirt Co., Ltd., \$70,363.42; Northern Tool & Gauge Ltd., \$97,774.18; Nova Scotia Light and Power Co., Ltd., \$143,895.43; The Nova Scotia Power Commission, \$217,027.45; Province of Nova Scotia, \$19,509.71; Nova Scotia Textiles, Ltd., \$12,768.90.

Office Specialty Manufacturing Co., Ltd., \$26,971.16; Old Sydney Collieries, Ltd., \$53,049.59; A. T. O'Leary & Co., \$154,795.83; The Ontario Hughes-Owens Co., Ltd., \$1,237,639.54; The Ontario Minnesota Pulp & Paper Company, Limited, \$15,188; Ontario Silknir, Ltd., \$28,414.90; J. P. O'Shea & Co., Ltd., \$16,482.35; Ottawa Typewriter Co., Ltd., \$25,093.48.

Pacific Meat Co., Ltd., \$52,128.62; Page Brothers, \$18,471.88; Page-Hersey Tubes, Ltd., \$26,899.33; Paine and Townsend, \$10,752.90; Pall Mall Specialties, \$17,379.58; Palm Dairies Ltd., \$10,614.45; Palmer and Williams Co., Ltd., \$78,211.84; Parisian Corset Manufacturing Co., Ltd., \$33,394.90; Parker Fountain Pen Co., Ltd., \$35,964.75; Parkhill Bedding Co., Ltd., \$16,770.88; Paton Manufacturing Co., Ltd., \$17,585.45; Patterson Construction Co., \$24,400; Peacock Brothers, Ltd., \$148,977.30; The Peerless Machine & Tool Co., Ltd., \$17,572.45; Charles A. Pender Ltd., \$29,337.60; Pennmans, Ltd., \$201,027.03; Perrin-Turner, Ltd., \$10,193.09; H. M. Perry Ltd., \$28,879.04; S. H. Perry and Son, \$24,815.15; Perth Shoe Co., Ltd., \$34,812.33; Peterborough Canoe Co., Ltd., \$19,691.79; Phillips Electrical Works, Ltd., \$23,510.56; Photostat Corporation, \$24,260.50; Picot Academy Educational Foundation, \$16,274.71; Picton Foundry & Machine Co., Ltd., \$1,731,770.05; Piercey Supplies, Ltd., \$164,298.40; Pilkington Brothers (Canada) Ltd., \$11,921.55; Walter Pinaud's Yacht Yard, \$92,060.55; Pioneer Fruit and Vegetable Co., Ltd., \$63,552.55; The Hiram L. Piper Co., Ltd., \$30,553.77; Thos. Poeklington, Ltd., \$90,557.80; Polish Military Mission in Canada, \$13,147.90; Poole Construction Co., Ltd., \$388,564.40; H. H. Popham & Co., Ltd., \$12,171.88; Porritts & Spencer (Canada) Ltd., \$14,177.89; Port Arthur Shipbuilding Co., Ltd., \$4,967,022.47; The Port Carling Boat Works, Limited, \$193,126.83; Port Colborne Forgings, Ltd., \$58,705.56; Port Hawkesbury Marine Railway Co., Ltd., \$29,597.81; J. P. Porter and Sons, Ltd., \$124,829.14; Powell Anchor and Chain Co., \$45,754.98; Powell River Co., Ltd., \$15,623.68; Pratt & Whitney of Canada, \$20,534.74; Preston Springs Sanatorium, Limited, \$15,000; Preston Woodworking Machinery Co., Limited, \$26,317.08; W. E. Preston & Co., Ltd., \$22,096.52; Principal Hat and Cap Manufacturing Co., \$59,011.03; Provincial Oils Ltd., \$31,429.96; Provincial Steelejacks Reg'd., \$10,183.08; George R. Prowse Range Co., Ltd., \$19,149.42; Puget Sound Tug and Barge Co., \$20,035.50; Pyrene Manufacturing Co. of Canada Ltd., \$51,750.08.

Quaker Oats Co. of Canada Ltd., \$148,896.80; Quality Pant Company, \$17,798.78; Quebec Converters Ltd., \$41,029.09; Quebec Salvage and Wrecking Co., Limited, \$43,675.09; Quebec Shipyards Ltd., \$98,653.81; Quebec Sitchdown Shoe, \$16,888.

RCA Victor Co., Ltd., \$376,257.55; The Radio Shack Corporation, \$13,313.98; Stanley S. Rafuse, \$22,051.38; Railway & Power Engineering Corporation, Ltd., \$41,142.63; Railway Express Agency, Inc., \$16,653.02; W. Rankin, \$14,814.79; Pierre Leo Raitte, \$20,599.59; The Reardon Glass and Paint Co., \$14,799.96; Reavell & Co. (Canada) Ltd., \$12,030.04; Reliance Motor & Machine Works Limited, \$19,369.68; Remington Rand Ltd., \$46,941.78; Renfrew Electric & Refrigerator Co., Limited, \$89,161.75; Research Enterprises, Ltd., \$1,570,010.65; Cliff Richardson Boat Works, \$62,863.83; Richmond Hosiery, Ltd., \$32,243.76; Rioux and Pettigrew, Ltd., \$14,226.29; The John Ritchie Co., Ltd., \$180,796.94; Joseph Robb & Co., Ltd., \$23,405.62; The Robbins & Myers Co. of Canada Limited, \$39,074.96; P. L. Robertson Manufacturing Co., Ltd., \$27,273.60; Thomas Robertson and Co., Ltd., \$15,308.06; Wm. Robertson and Son Ltd., \$25,290.83; Robin Hood Flour Mills, Ltd., \$13,155.03; Robin, Jones & Whitman, Limited, \$22,822.98; Rogers Majestic, Ltd., \$261,731.97; Rogers Montreal Ltd., \$87,765.66; Rogers-Rayman Industries, \$86,070.93; The Roofers Supply Co., Ltd., \$14,675.25; H. Rosenberg & Co., \$17,007.86; Ross and Macdonald Inc., \$26,038.56; Thomas Roy, \$17,903.04; Rubberset Co., Ltd., \$24,933.57; Ruby Camera Exchange Inc., \$14,955.08; Ruby Co., \$21,420.98; E. L. Ruddy Co., Ltd., \$19,891.86; Rudel Machinery Co., Ltd., \$53,426.09; Russel Brothers Ltd., \$815,871.23; E. J. Ryan Construction Co., Ltd., \$28,861.28; Ryan-Wilson Co., Ltd., \$32,269.89; T. E. Ryder Machinery Co., \$26,450.89.

S & G Clothing Co., Ltd., \$101,594.88; City of St. Hyacinthe, \$10,520.69; Saint John Dry Dock & Shipbuilding Co., Ltd., \$875,431.20; Saint John Iron Works, Ltd., \$13,225.78; Saint John Machine Shop, Ltd., \$41,700.63; St. Joseph's College, \$49,163.76; St. Lawrence Starch Sales Co., Ltd., \$10,026.42; The St. Louis Bedding Co., Ltd., \$37,575.44; St. Tite Shoe Ltd., \$47,568; J. U. Ste. Marie, \$89,222.96; Salada Tea Co. of Canada Ltd., \$20,207.48; Sandbach Parker & Co., Ltd., \$53,257.20; Sandvik Canadian Ltd., \$12,791.98; Sangamo Co., Ltd., \$502,793.05; Sawler Bros., \$397,243.24; Schooner Outfitting Co., Ltd., \$53,504.42; W. H. Schwartz & Sons, Ltd., \$39,505.14; J. V. Seabey, \$25,734.73; Scott-Bathgate Co., Ltd., \$29,052.99; Scott Clothing Co., Limited, \$96,743.60; Scott & McHale, Ltd., \$87,113.78; Scott Shoe Co., Ltd., \$11,250; William Scully, Ltd., \$26,756.77; Seythes & Co., Ltd., \$34,755.22; R. B. Seeton & Co., Ltd., \$48,978.69; Semco Instruments, Ltd., \$27,000; Seth Thomas Clocks, \$18,827.87; Shaw Steamship Co., Ltd., \$27,986.59; Shell Oil Co. Canada Ltd., \$422,074.70; Sherbrooke Machineries Ltd., \$11,347.37; Andrew Sheret Ltd., \$12,909.11; Sherwin-Williams Co. of Canada, Ltd., \$99,384.86; Schiff & Company Inc., \$545,375.37; E. H. Shockley, \$229,880.92; Silver's Agencies Ltd., \$198,589.86; Simard et Frere Cie., Ltée., \$41,304.08; Simeco Mitt and Glove Co., Ltd., \$30,021.60; Jas. Simmonds Ltd., \$13,246.28; Simmonds, Ltd., \$97,572.42; T. S. Simms & Co., Ltd., \$26,838.17; Simonds Canada Saw Co., Ltd., \$15,814.12; The Robert Simpson Co., Ltd., \$75,360.05; Sincennes-McNaughton Line Ltd., \$16,133.33; The T. Sisman Shoe Co., Ltd., \$88,525.61; A. P. Slade (Victoria) Ltd., \$106,241.29; N. Slater Co., Ltd., \$43,856.98; The Slater Shoe Co., Ltd., \$112,965.61; The Slingsby Mfg. Co., Ltd., \$161,095.72; Small Arms Ltd., \$284,488.41; Small Electric Motors (Canada) Ltd., \$181,483.85; Smith Bros. and Wilson Ltd., \$86,232.95; J. Fyfe Smith Co., Ltd., \$21,494.78; The Solex Co., Ltd., \$19,772.83; Sorel Industries Ltd., \$86,410.56; Southern Canada Power Co., Ltd., \$13,618.75; Sovereign Potters Ltd., \$115,387.25; A. G. Spalding & Bros. of Canada Ltd., \$14,574.12; Spartan of Canada Ltd., \$62,014.56; David Spencer, Ltd., \$11,180.32; W. M. Stairs Son and Morrow Ltd., \$197,964.13; Standard Brands, Ltd., \$11,401.59; Standard Oil Co. of British Columbia, Ltd., \$159,876.21; Standard Paving Maritime, Ltd., \$37,557.36; The Stanley Mfg. Co., Ltd., \$20,171.76; The Stanley Tool Co. of Canada Ltd., \$45,088.79; The Stanley Works of Canada, Ltd., \$10,840.79; Star Shipyards (Mercer's), Ltd., \$629,863.80; Stark Electrical Instrument Co., \$28,085.59; Starr Mfg. Works, Ltd., \$10,153.44; Stauffer-Dobbie, Ltd., \$25,310.07; The Steel Co. of Canada, Ltd., \$78,320.23; The Steel Equipment Co., Ltd., \$20,199.06; Steers, Limited, \$210,298.61; J. W. Stephen's Ltd., \$21,975.14; E. S. Stephenson & Co., Ltd., \$15,457.35; Sterling Cloak Co., Ltd., \$74,925.26; Sterling Engine Co., \$117,216.28; G. F. Sterne & Sons, Ltd., \$23,373.61; B. D. Stevens, \$25,659.79; Bruce Stewart & Co., Ltd., \$483,091.28; Stewart Construction Co., Ltd., \$1,119,423.36; Stewart-

Warner-Alumite Corp. of Canada Ltd., \$83,221.32; Storey & Campbell, Ltd., \$10,604.66; The Stowell Screw Co., Ltd., \$11,380.47; Sully Brass Foundry Ltd., \$21,500; Sun Life Assurance Co. of Canada, \$125,559.22; Superior Electric, Ltd., \$14,583.78; Sutherland Construction Co., \$76,619; Sutton-Horsley Co., Ltd., \$99,136.49; Swift Canadian Co., Ltd., \$1,433,471.68; Switlik Canadian Parachute, Ltd., \$15,016.20; Sydney Foundry & Machine Works, \$292,858.27.

Taylor Electric Mfg. Co., Ltd., \$11,751.09; Taylor Instrument Companies of Canada Ltd., \$48,164.09; J. & J. Taylor Ltd., \$10,808.95; J. J. Taylor & Sons, Ltd., \$350,363.86; The Tebbutt Shoe & Leather Co., Ltd., \$24,000; Teleflex, Ltd., \$10,511.01; Tetrault Shoe, Ltd., \$33,600; Thibault et Fils, \$31,244.10; Pierre Thibault, \$73,095.80; Thompson Bros. Machinery Co., Ltd., \$1,553,968.43; S. C. Thompson & Sons, \$27,831.97; Tip Top Tailors, Ltd., \$116,588.64; John Tobin & Co., Ltd., \$18,400.45; R. F. Tolson, \$28,149.44; Tooke Bros., Ltd., \$13,651.26; Toronto Carpet Manufacturing Co., \$18,576.29; The Corporation of the City of Toronto, \$16,051.37; Toronto Transportation Commission, \$11,420; The University of Toronto, \$20,552.90; Tower Canadian Ltd., \$20,967.59; Trans-Canada Air Lines, \$87,576.14; Trans-Continental Lumber Exporters, Ltd., \$14,085.45; Transit Tankers and Terminals Ltd., \$85,042.54; H. O. Trerice Co., \$12,520.03; Trudel & McAdam, Ltd., \$17,821.98; C. Turnbull Co., Ltd., \$140,783.23; J. J. Turner & Sons Ltd., \$115,653.73; J. Spencer Turner Co., Ltd., \$133,486.47; Two Fire Equipment Co. of Canada, \$12,803.

Underwood Elliott Fisher, Ltd., \$23,880.43; Union Oil Co. of Canada, Ltd., \$204,366.70; Union Steamships, Ltd., \$28,525.99; Union Twist Drill Co., \$132,093.81; United Farmers Co-operative Exchange, \$11,229.40; United Fruit Companies of Nova Scotia, Ltd., \$21,808.93; United States Government, \$12,161.89; United States Steel Export Co., \$36,145.18; United Steel Corporation, Ltd., \$51,002.78; Universal Steel Works, Ltd., \$85,515.12.

Vancouver Island Coals, Ltd., \$28,766.16; Vancouver Shipyards, Ltd., \$531,468.87; T. M. Vaughan, Ltd., \$53,819.55; Raoul Vennart, Engr., \$24,819.55; Viceroy Mfg. Co., Ltd., \$12,884.69; Victor Distributing Corporation, \$82,989.16; The Victor-Finn Co., \$14,699.62; Jack Victor Incorporated, \$32,074.37; Victoria Bed & Mattress Co., Ltd., \$18,171.45; The Corporation of the City of Victoria, \$20,682.90; Victoria Machinery Depot Co., \$33,626.97; Victoria Motor Boat & Repair Works Co., Ltd., \$14,978.80; Victoria Pile Driving Co., Ltd., \$93,147; Vilas Furniture Co., Ltd., \$20,259.03; Vivian Engine Works, Ltd., \$29,848.75.

Wabasso Cotton Co., Ltd., \$11,954.55; The Wabi Iron Works, Ltd., \$53,177.80; Waterbury Clock Co., \$271,428.30; Watson Jack & Co., Ltd., \$31,315.23; A. E. Watts, Ltd., \$32,864.84; J. & R. Weir, Limited, \$454,733.93; Welch & Johnston, Ltd., \$12,325.29; Welim Davit and Boat Corporation, \$144,819.90; West Coast Woollen Mills, Ltd., \$53,346.32; Western Soap Co., \$13,128.44; The Western Union Telegraph Co., \$265,160.47; G. A. Westhaver & Son, \$15,393.98; W. C. Wetmore, Ltd., \$22,977.02; George Henry Wheaton, \$63,309.12; Wheeler Broom, Mop & Life Belt Co., \$12,350.50; Whitfield Engineering Ltd., \$92,351.65; Whyte Packing Co., Ltd., \$12,136.23; Wilkinson Co., Ltd., \$13,128.13; Willet Fruit Co., Ltd., \$10,606.11; Williamette Hyster Co., \$13,837.39; The A. R. Williams Machinery Co., \$121,270.08; Williams Shoe, Ltd., \$24,920.50; Williams, Trerice and Williams Ltd., \$132,258.38; Williams & Wilson, Ltd., \$151,546.88; J. Fred Williamson, Ltd., \$50,305.67; Wilsil, Ltd., \$130,768.96; James Wilson & Co., Ltd., \$10,593.38; G. H. Wood & Co., Ltd., \$31,797.65; Woods Mfg. Co., Ltd., \$153,844.31; Wrights Canadian Ropes, Ltd., \$226,542.10; Wrought Iron Range Co. of Canada Ltd., \$14,757.99.

The Yale & Towne Mfg. Co., \$13,827.39; Yamaska Garments, Ltd., \$23,140.52; Yarmouth Fruit Co., \$97,154.66; Yarmouth Creamery, Ltd., \$61,073.34; Yarrows, Ltd., \$13,444,813.93; P. B. Yates Machine Co., Ltd., \$25,229.27; York Knitting Mills, Ltd., \$11,506.04.

Zephyr Looms & Textiles Ltd., \$13,129.90.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44	874,879 21
Previous years—Collectable	49,910 59
—Uncollectable	870 94
Total	\$ 925,660 74

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To United Kingdom and Other Governments—</i>				
Australia—Navy—General Advances ..	798 17	2,102 04	862 79	(Cr.) 441 08
Belgium—Navy—General Advances ..	9 00	60 74	91 58	39 84
French Committee of National Liberation—Navy—General Advances		14,475 53	16,628 99	2,153 46
Greece—Navy—General Advances ...	626 91	948 72	9,833 81	9,512 00
Netherlands—Navy—General Advances	8,924 00	15,284 34	8,618 66	2,258 32
Newfoundland—Navy—General Advances	22,959 46	7,232 03	6,982 34	22,709 77
New Zealand—Navy—General Advances	(Cr.) 16 96	196 10	1,592 47	1,379 41
Norway—Navy—General Advances ...	187,507 70	472,276 36	442,439 04	157,670 38
Poland—Navy—General Advances	22,642 00	59,709 65	35,789 11	(Cr.) 1,278 54
South Africa—Navy—General Advances	7,277 40	7,336 35	40 00	(Cr.) 18 95
Union of Socialist Soviet Republics—Navy—General Advances	57,699 27	66 13	67,130 07	124,763 21
United Kingdom—Navy—General Advances	7,450,280 62	22,578,740 96	30,803,318 85	15,674,858 51
United States of America—Navy—General Advances	152,160 53	420,530 22	1,131,277 05	862,907 36
Yugoslavia—Navy—General Advances.	16 80	44 40	27 60	
	<u>\$ 7,910,884 90</u>	<u>\$ 23,579,003 57</u>	<u>\$ 32,524,632 36</u>	<u>\$ 16,856,513 69</u>

Disbursements are for naval stores, provisions, fuel, fuel oil and repairs to ships, and are made on behalf of the Governments named under authority of Section 3, War Appropriation Act, 1943, and Orders in Council. Receipts are payments for material and services supplied.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A British Admiralty Widows, Orphans and Old Age Pensions	17 29	371 31	23 44	365 16
B Royal Canadian Navy Benevolent Fund	9,658 88	17,020 83	21,304 50	5,375 21
C Naval Service—Special Construction Account		125,080 00	28,842 43	96,237 57
D Naval Estates, Present War	11,425 79	42,305 09	50,799 56	2,931 32
E Deductions—Naval Officers—Prisoners of War	1,260 00	5,190 00	1,480 00	4,970 00
F Royal Canadian Naval College Trust Fund .		2,785 00	1,989 80	795 20
G H.M.S. <i>Dominion</i> Prize Fund		85 50	82 45	3 05
	<u>\$ 22,361 96</u>	<u>\$ 192,837 73</u>	<u>\$ 104,522 18</u>	<u>\$ 110,677 51</u>

A Receipts are sums deducted from the pay of ratings of the Royal Navy who are on loan to the Canadian Navy and disbursements are quarterly payments to the British Admiralty under loan agreement.

B The establishment of the above fund was authorized by P.C. 42/10672 of November 23, 1942, for the purpose of providing assistance to personnel of the Royal Canadian Navy who may be in distress before and after discharge and to the needy dependents of deceased ex-members of the Naval Services. The fund is made up of donations from the canteens and messes of Royal Canadian Naval Ships and Establishments and other sources, and includes the residue of the Naval Prize Fund (1914-1918) which was transferred under the authority of P.C. 133/1950 of March 13, 1943.

- C Receipts in this account represent a contribution of \$80,080 from the Canadian Legion War Services, Inc., for building recreational and hostel huts at Annapolis Royal, N.S., and an amount of \$45,000 from Y.M.C.A. War Services for a recreation building for the use of Naval Service personnel at Point Edward Naval Base, Sydney, N.S. A contract for the latter amounting to \$38,920.10 was awarded to A. E. Farley, Ottawa, who received progress payments totalling \$28,842.43.
- D The closing balance represents moneys, realized from the estates of deceased naval officers and ratings, awaiting distribution to those entitled to them.
- E Receipts are deductions from the pay of officers of the Royal Canadian Navy who are prisoners of war to offset payments which may be made to them by an enemy power. Deductions are made monthly from officers up to the rank of Sub-Lieutenant at the rate of \$30 and at the rate of \$40 from those of higher rank.
- F This account records transactions relating to deposits by cadets to finance essential personal expenses as required by College regulations.
- G A Fund originally raised by subscription in Canada, for providing gunnery prizes for H.M.S. *Dominion*, has been transferred to the Department for the purpose of providing prizes for efficiency in gunnery and torpedo in the Royal Canadian Navy.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
War Savings Certificates Instalment Purchases—				
Naval	\$ 4,539 50	\$ 228,746 50	\$ 231,111 00	\$ 2,175 00

Deductions from the salaries of employees of the Department, not paid by Central Pay Office, and from the pay and allowances of Naval personnel are credited to this account and cheques are drawn against it, in favour of the Bank of Canada, as the Certificates are fully paid. The above balance represents the incomplete subscriptions at the close of 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Unclaimed Cheques Suspense—Naval.....	1,631 80	1,970 95	415 95	3,186 80
B Naval Service Headquarters Canteen.....		94,621 79	86,307 92	8,313 87
C Loan Subscribers in Default—Naval.....		357 23	123 29	233 94
D National Defence Suspense—Naval.....		16,702 59	16,677 78	24 81
	<u>\$ 1,631 80</u>	<u>\$ 113,652 56</u>	<u>\$ 103,524 94</u>	<u>\$ 11,759 42</u>

- A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.
- B All receipts and disbursements in connection with the operation of the canteen are recorded in this account.
- C P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees, who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service. The closing balance represents unclaimed instalments.
- D Receipts which cannot be allocated immediately are credited to this account pending further advice. The closing balance represents items which have not been cleared.

1943-44

PUBLIC ACCOUNTS

PART II

LL

DEPARTMENT OF NATIONAL DEFENCE
AIR SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

AIR SERVICES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	12,450 00	Ordinary	264,304 16
War	930,665,807 03	Special Receipts	13,616,714 52
	<u>\$930,678,257 03</u>		<u>\$ 13,881,018 68</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances.....	203,707,244 78	[10] Deposit and Trust Accounts.....	308,339 45
		[12] Deferred Credits	80,095 25
		[13] Sundry Suspense Accounts.....	15,477 07
	<u>\$203,707,244 78</u>		<u>\$ 403,911 77</u>

NOTE:—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page LL—25.

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
A Premium, Discount and Exchange.....	466 62	
B Miscellaneous	263,837 54	107,173 44
Total Ordinary	264,304 16	107,173 44
Special Receipts—		
C Refunds of Previous Years' War Expenditures.....	12,910,102 52	3,194,477 41
D Miscellaneous War Revenues.....	706,612 00	431,912 77
Grand Total	<u>\$13,881,018 68</u>	<u>\$3,733,563 62</u>

During the year it was decided that certain revenues and refunds from war activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made; and, for comparative purposes, the 1942-43 Summary of Revenues has been similarly re-classified.

Details

Ordinary Revenue—

A Premium, Discount and Exchange.....	466 62
B Miscellaneous: Militia Pensions Act, 1901.....	263,837 54
Total Ordinary	264,304 16

Special Receipts—

C Refunds of Previous Years' War Expenditures: British Air Ministry—dependents' allowance and assigned pay refunds, \$1,961,250.98; miscellaneous, \$10,948,851.54.....	12,910,102 52
---	---------------

Included in the above are amounts totalling \$7,624,891.59, which were charged to the Governments of the United Kingdom, Australia and New Zealand representing certain liabilities due under the terms of the agreements governing their participation in the British Commonwealth Air Training Plan No. 1. The remainder is composed chiefly of refunds on contracts after cost audit and payments received for materials and supplies purchased from war allotments.

D Miscellaneous War Revenues: Hay and wood cutting privileges, \$1,074.40; rental of properties, \$35,428.18; surplus condemned stores, \$22,133.06; firewood, \$45,473.57; refuse, \$34,702.03; scrap metal, \$14,138.72; quarters and rations, \$149,691.77; Air Cadet clothing, \$81,416.40; landing, storage fees, \$9,327.59; rental of stores, equipment, \$21,898.91; rental of ground and hangar space, \$246; commissions from pay station telephones, \$34,440.10; laundry service, \$74,926.54; hospitalization, \$21,934.30; miscellaneous interest and premiums, \$121.79; barrack damage, \$318.59; forfeitures on contracts, \$1,000; miscellaneous, \$158,339.75.....	706,612 00
---	------------

Revenue under this heading was derived chiefly from rental of accommodation to civilian tradesmen, quarters and rations supplied to civilian employees, sale of uniforms to Air Cadets, laundry service furnished to service and civilian personnel at certain isolated units and hospitalization fees charged civilian employees for the use of R.C.A.F. hospitals.

Grand Total	\$13,881,018 68
-------------------	-----------------

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44	1943-44	1942-43	1942-43
	Appropriations	Expenditures	Appropriations	Expenditures
Continuing Statutory Provisions.....	12,450 00	12,450 00	12,400 00	12,400 00
Allotted from the War Appropriation... 953,031,676 00		930,665,807 03	653,015,573 00	617,234,634 84
	\$953,044,126 00	\$930,678,257 03	\$653,027,973 00	\$617,247,034 84

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
LL-4	Stat.	Salary of Minister—Salaries Act, c.182, R.S., and Department of National Defence Act, c.136, R.S., as amended.....	10,000 00	10,000 00	
LL-4	Stat.	Motor Car Allowance to Minister—Appropriation Act No. 5, c.61, 1931.....	2,000 00	2,000 00	
SUPERANNUATION AND RETIREMENT BENEFITS					
LL-4	Stat.	Gratuities to families of deceased employees—Civil Service Act, c.22, R.S.....	450 00	450 00	
		Total Ordinary.....	12,450 00	12,450 00	
		Total War (Details on page LL-4)...	953,031,676 00	930,665,807 03	22,365 868 97
		Grand Total.....	\$953,044,126 00	\$930,678,257 03	\$22,365,868 97

Salary of Minister, Hon. C. G. Power, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$	450 00
--	----	--------

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Total Expenditures to date
CURRENT			
LL-7 Departmental Administration.....	134,567 00	123,587 53	358,340 13
LL-7 Overseas War Establishment.....	385,829,492 00	383,888,079 00	426,248,755 46
LL-8 Western Hemisphere Operations.....	325,204,839 00	312,760,998 73	727,108,389 72(a)
LL-11 British Commonwealth Air Training Plan No. 2 (Combined Training Organization).....	241,862,778 00	233,893,141 77	552,426,677 89(a)
NON-CURRENT			
British Commonwealth Air Training Plan No. 1.....			421,504,854 28(b)
			2,127,647,017 48
Less total Refunds to Previous Years' War Expenditures, Miscellaneous War Revenues, and War Appropriation Acts to date.....			19,768,530 01
	<u>\$953,031,676 00</u>	<u>\$930,665,807 03</u>	<u>\$2,107,878,487 47</u>

(a) The totals of allotments and expenditures under the titles (i) Western Hemisphere Operations and (ii) British Commonwealth Air Training Plan No. 2 include allotments and expenditures of the (iii) Home War Establishment and the (iv) Combined Training Organization, respectively. Treasury Board Minute, T.261250 B, dated April 6, 1944, directs that the designations (i) and (iii) and also (ii) and (iv) are to be considered synonymous.

(b) By agreement dated June 5, 1942, confirmed by P.C. 7550 of August 26, 1942, the prior agreements dated December 17, 1939, and January 7, 1941, with respect to the British Commonwealth Air Training Plan were terminated as of July 1, 1942, on which date the new agreement providing for extension of the British Commonwealth Air Training Plan became operative. Allotments and expenditures relating to its operations during the period subsequent to June 30, 1942, appear under the title British Commonwealth Air Training Plan No. 2.

General Comments

Provision is made for the costs of Royal Canadian Air Force activities by the four war allotments listed above. The titles of these allotments indicate, in a general manner, the nature of the separate activities. Under each allotment will be found a more complete description of its purpose, as well as details of expenditures relating to that particular allotment. However, as certain details in regard to expenditures are common to two or more allotments, they are given below to avoid repetition.

Procurement of Supplies and Equipment.—All requirements of this Department, except those acquired under local purchase authority, are purchased by the Department of Munitions and Supply, although relative payments are, as a general rule, made direct to suppliers by the Department of National Defence—Air Services.

Purchases were made from private contractors in the United States on a prepayment basis as in former years. The accounting for a comparatively small number of these advance payments, made during 1943-44 and previous fiscal years, remains outstanding; but evidence that relative deliveries have been completed is gradually being secured.

Purchases are made from the United States Government of certain supplies which are available from that source only. These are obtained by what are known as Canpay requisitions which are submitted by the Department of Munitions and Supply to the procurement branches of the United States Government. It was intended that payments for such purchases be made monthly to the Treasurer of the United States against actual shipments. Certain difficulties arose which precluded payment on this basis with the result that

substantial deliveries have been received for which payment has not been made. Pending receipt of invoices and supporting documents, payments on account amounting to \$105,450,000 were made to the Treasurer of the United States, of which the sum of \$72,150,000 was paid during the present fiscal year. At the close of 1943-44, the balance of such advance payments to be accounted for was \$93,938,511.28.

Considerable quantities of equipment and supplies, mainly aircraft, engines and aero gasoline, are furnished, either directly by or on behalf of the United Kingdom Government, as contributions in kind for use in the British Commonwealth Air Training Plan. The value placed on such contributions is credited against the liability of the United Kingdom in respect of such Plan.

A list of suppliers receiving \$10,000 or over from Air Services funds appears further on in this section.

Overhaul and Repair of Aircraft and Equipment.—The major portion of overhaul and repair is performed by civilian contractors under cost plus contracts with the Crown. As a rule, progress claims submitted do not indicate to which allotment such expenditures are chargeable, but an interim distribution has been made between the Western Hemisphere Operations and the British Commonwealth Air Training Plan. The charges to the allotments in this regard will be revised from time to time as cost audits of contractors' books are completed.

Pay and Allowances.—Commencing April 1, 1943, under authority of P.C. 2898, April 8, 1943, Canada assumed full financial responsibility for the cost of the Royal Canadian Air Force Squadrons Overseas. Liability was also assumed for the pay, additional pay, dependents' allowances, post-casualty temporary allowances, post-war credits and gratuities, outfit and tropical kit allowances to officers, clothing of airmen, transportation between Canada and the United Kingdom and certain other expenses in connection with Royal Canadian Air Force personnel who are made available for service with, or in conjunction with, the Royal Air Force. Previous to that date the United Kingdom had been responsible for a portion of the pay and allowances of R.C.A.F. personnel serving with the R.A.F.

Particulars of rates of pay and main allowances in effect as at March 31, 1944, are as follows:

	Per diem rates of Pay			Per diem rates of Pay	
	General List*	Medical		Standard	Tradesmen
Officers			Women's Division		
Air Commodore	\$ 19 00	\$ 17 00	Wing Officer	\$ 8 00	
Group Captain	15 00	13 00	Squadron Officer	6 20	
Wing Commander	12 00	11 00	Flight Officer	5 20	
Squadron Leader	9 75	9 25	Section Officer	4 00	
Flight Lieutenant	8 50	7 50	Assistant Section Officer....	3 40	
Flying Officer	7 00	5 00	Warrant Officer, Class 1....	3 35	\$3 60-4 10
Pilot Officer	6 25	4 25	Warrant Officer, Class 2....	2 50	2 75-3 25
Other Ranks			Flight Sergeant	2 00	2 25-2 75
	Standard	Tradesmen	Sergeant	1 75	2 00-2 50
Warrant Officer, Class 1....	\$ 4 20	\$4 45-4 95	Corporal	1 35	1 60-2 10
Warrant Officer, Class 2....	3 10	3 35-3 85	Leading Aircraftwoman	1 20	1 45-1 95
Flight Sergeant	2 50	2 75-3 25	Aircraftwoman, Class 1....	1 10	1 35-1 85
Sergeant	2 20	2 45-2 95	Aircraftwoman, Class 2....	1 05	1 30-1 80
Corporal	1 70	1 95-2 45			
Leading Aircraftman	1 50	1 75-2 25			
Aircraftman, Class 1.....	1 40	1 65-2 15			
Aircraftman, Class 2.....	1 30	1 55-2 05			
Boy	70				

* Officers on the non-flying list receive \$2 per day less.

Staff rates of pay for classified appointments of officers range from \$6 to \$24 per day.

The following officers were paid consolidated per annum rates: Chief of the Air Staff, \$10,000; Inspector General, \$10,000; Air Attaché, Washington, \$8,500.

A special rate of \$29 per day was authorized by P.C. 1/94, January 6, 1944, for the Air Officer Commanding-in-Chief Overseas. This officer also receives an entertainment allowance of \$150 per month.

Special Group Pay: Airmen mustered to the Special Group are paid daily rates ranging from \$3.20 for Sergeant Air Gunners to \$5.70 for Pilots, Navigators, Air Observers and Air Bombers holding the rank of Warrant Officer, Class 1.

Flying Pay: Officers on the non-flying list are paid \$2 for each day of flying in the course of duty except when flights are in licensed commercial aircraft. Those who are undergoing aircrew training receive \$2 per day for that part of their training which involves continuous flying. Airmen and other ranks receive 75 cents per day. Airman pilots and observers not on special rates receive \$1 per day flying pay, while air gunners receive 75 cents.

Command Pay: Officers, except those of air rank or in receipt of special rates, in command of (a) operational or training units of 200 or over or (b) non-operational units of 500 or over receive \$1 per day in addition to ordinary pay.

Adjutant's Pay: Officers appointed as adjutants receive 50 cents per day in addition to pay of rank.

Headquarters Pay: Officers detached from their units for service with headquarters of formations receive additional pay of 50 cents per day.

Medical (Nursing Service) Branch: Officers of this branch are entitled to the pay and allowances prescribed for the equivalent ranks of male officers of the non-flying list. A Nursing Sister detailed as Assistant to a Matron, or as a Nursing Sister-in-Charge of 100 or more beds in a casualty clearing station or hospital, may receive additional pay of 50 cents per day.

Personnel of the R.C.A.F. regular force who were appointed or enlisted prior to January 1, 1940, may retain the pay and allowances of their rank in issue at September 30, 1940, until such time as by promotion or a change in status, Active Service rates become more beneficial. All R.C.A.F. (Regular) officers have elected Active Service rates of pay and the number of airmen who are still in receipt of R.C.A.F. (Regular) rates of pay has been reduced to a figure which is insignificant in relation to the total strength of the Force, and, therefore, regular rates of pay and allowances are omitted.

Subsistence Allowances: Officers and airmen serving in Canada receive \$1.70 and \$1.25 per day, respectively, in lieu of quarters and rations. Special rates are applicable at isolated points and in other countries.

Assigned Pay: An airman or airwoman on whose account dependents' allowance is issuable must make a qualifying monthly assignment of not less than fifteen days' pay of rank to the recipient. An officer must assign five days' pay of rank per month if dependents' allowance is issuable to a parent, brother or sister, but is required to make an assignment to a wife or to children only if a compulsory assignment is ordered for reason of inadequate financial provision by the officer. Such compulsory assignments must not exceed fifteen days' pay of rank or one hundred dollars per month, whichever is lower.

The following is considered as fifteen days' pay of rank for award of dependents' allowance:—Airmen: Warrant Officer, Class 1, \$60; Warrant Officer, Class 2, \$45; Flight Sergeant and Sergeant, \$35; Corporal and Leading Aircraftman, \$23; Aircraftman, Class 1 and Class 2, \$20; Boy, \$10; Airwomen: Warrant Officer, Class 1, \$50; Warrant Officer, Class 2, \$35; Flight Sergeant, \$30; Sergeant, \$25; Corporal, \$25; Ranks below Corporal, \$15.

If dependents' allowance is issuable to a parent, brother or sister of an airman, as well as to his wife or children, an additional five days' pay of rank must be assigned.

The maximum monthly assignment is twenty days' pay of rank, except assignments by prisoners of war and assignments for certain authorized purposes.

Dependents' Allowances: Awards of allowances are in such amounts as decided by the Dependents' Allowance Board, but not exceeding maximum monthly allowances as follows:

(a) For a wife or a dependent female relative responsible for the care and management of a home for the dependent children of: an officer above the rank of Squadron Leader, \$62.20; Squadron Leader, \$57.20; Flight Lieutenant, \$52.20; Flying Officer and Pilot Officer, \$47.20; Warrant Officer, Class 1, \$42.20; all other ranks, \$37.20.

(b) For a dependent son to the age of 16 years and for a dependent daughter to the age of 17 years and if such child is following and is making satisfactory progress in a course of instruction approved by the Board an allowance may be paid until such child reaches his or her nineteenth birthday; also for a dependent son or daughter of any age who is unable owing to physical or mental infirmity to provide for his or her own maintenance:—\$13.92 per month for the first such child; \$12 for the second; \$10 for the third; \$8 for the fourth, fifth and sixth.

If there is no wife nor dependent female relative responsible: \$20 per month for each dependent child, not exceeding in total \$50 for three children; \$60 for four, \$70 for five or \$80 for six.

(c) For a dependent relative who may qualify within the regulations: \$30 for such dependent of an officer above the rank of Squadron Leader and \$25 in respect of other officers and other ranks. Dependents' allowance may be paid on behalf of a member of the R.C.A.F. (Women's Division) to a dependent relative at the rates and under conditions mentioned in this paragraph.

Dependents' allowance is not payable to the wife of an officer or airman who marries subsequent to appointment or enlistment until such officer or airman has completed six months' continuous service. Wives of officers and airmen who themselves are appointed or enlisted in the Defence Forces of Canada are entitled to dependents' allowance, so long as the total of their pay and such dependents' allowance does not exceed \$2,100 per annum.

Outfit Allowances: An allowance of \$250 is granted to officers, warrant officers, class 1, and nursing sisters to provide themselves with the necessary uniform and equipment. It was increased from \$150 on January 19, 1941, but officers appointed prior to that date are entitled to this amount only. An officer who formerly held the rank of warrant officer class 1, and previously received an outfit allowance of \$150 is entitled to a further allowance of \$100, and if he previously received \$250 to a further allowance of \$25. In cases where officers and warrant officers, class 1, of the R.C.A.F. (Women's Division), or officers of the Medical (Nursing Service) Branch, are permitted to resign for reasons other than ill-health and have not completed six months' service, they are required to refund a portion of outfit allowances determined by length of service. Warrant officers, class 2, non-commissioned officers and aircraftwomen of the R.C.A.F. (Women's Division) receive, upon enlistment, an underclothing allowance of \$15, and a quarterly allowance of \$3, thereafter, for the purpose of replenishments.

Civilian Clothing Allowance: Airmen discharged from the service are paid an allowance of \$65 with which to supply themselves with civilian clothing. Prior to November 1, 1943, this entitlement was \$35.

The R.C.A.F. (University Air Squadrons) and the R.C.A.F. (Air Cadets) were authorized as further components of the Royal Canadian Air Force by P.C. 2983, May 13, 1942, and P.C. 1/3004, April 22, 1943, respectively.

Officers and airmen in the R.C.A.F. (U.A.S.) may draw pay up to a maximum of forty-five days, under certain conditions, at the following per diem rates: Wing Commander, \$8; Squadron Leader, \$6.50; Flight Lieutenant, \$5.50; Flying Officer, \$4; Pilot Officer, \$3; Warrant Officer, Class 2, \$2.60; Flight Sergeant, \$2.50; Sergeant, \$2.25; Corporal, \$1.75; Leading Aircraftman, \$1.50; Aircraftman, Class 1, \$1.45; Aircraftman, Class 2, \$1.30.

An Officer of the R.C.A.F. (A.C.) is entitled to pay for a maximum of fifty-five days in any one year under certain conditions. Rates of pay are as follows: Wing Commander, \$7.70; Squadron Leader, \$6.50; Flight Lieutenant, \$5.20; Flying Officer, \$3.60; Pilot Officer, \$3.

An officer of the R.C.A.F. (U.A.S.) or the R.C.A.F. (A.C.) is entitled to an outfit allowance of \$150; but is not eligible to have issued to him, or on his behalf, dependents' allowance, flying pay or rehabilitation grant.

Allotment: Departmental Administration.....	134,567 00
Expenditures.....	\$ 123,587 53

A distribution of expenditures follows:

A Salaries and Wages.....	110,608 07
B Transportation	12,880 07
C Sundries	99 39
	<hr/>
	\$ 123,587 53

The salaries and travelling expenses of the civilian employees on the staffs of the Minister, the Deputy Minister and others associated therewith, were paid from this allotment.

As of March 31, 1944, there were 53 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): *H. F. Gordon, Assistant Deputy Minister, \$4,920; *N. C. Allen, \$4,980; J. L. Apedaile, \$6,500; H. S. Athey, \$3,120; G. M. Brown, \$5,830; *P. S. Conroy, \$4,260; G. M. Ghewy, \$4,000; I. Gough, \$4,080; W. J. Gough, \$3,600; F. P. Gutelius, \$4,100; *R. F. McDonald, \$2,640; L. M. McKechnie, \$4,000; G. M. Morrison, \$3,600 (Jan. 26); A. C. Woolley, \$3,600; S. L. de Carteret, Deputy Minister, served without salary or expenses.

* Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): N. C. Allen, \$520; P. S. Conroy, \$1,000; H. F. Gordon, \$1,080; R. F. McDonald, \$960.

B Travelling expenses in excess of \$300 were paid to: Hon. C. G. Power, Minister, \$1,500; J. L. Apedaile, \$539.21; G. M. Brown, \$2,268.04; G. M. Ghewy, \$1,475.19; W. J. Gough, \$725.94; G. M. Morrison, \$394.01.

The following non-salaried employees received actual living and travelling expenses in excess of \$300: E. R. Grange, \$2,461.30; H. G. Norman, \$3,986.47.

Allotment: Overseas War Establishment.....	385,829,492 00
Expenditures.....	\$383,888,079 00

A distribution of expenditures follows:

A Personnel Costs	67,045,232 80
B Construction, Maintenance and Operation Expenses of Properties.....	212,913 56
C Overseas Squadrons	316,364,237 00
D Equipment and Supplies	164,917 36
E Sundries	100,778 28
	<hr/>
	\$383,888,079 00

Provision was made by this allotment for all expenses in connection with Royal Canadian Air Force Overseas Headquarters, Royal Canadian Air Force Overseas Squadrons and certain ancillary formations; and for pay, dependents' allowances and certain other allowances and expenses in respect of R.C.A.F. personnel serving with the Royal Air Force.

A Personnel costs comprise:

Salaries and wages, \$139,550.99, paid to civilian employees at R.C.A.F. Overseas Headquarters.
 Pay and allowances, \$64,193,767.39 consisting of: pay issued to personnel, \$35,766,780.38; assigned pay, \$16,972,126.22; dependents' allowances, \$10,999,611.88; outfit allowances, \$454,748.19; rehabilitation grants, \$500.72. Details for the rates of pay and allowances appear under General Comments.
 Transportation, \$2,700,218.04, comprised mainly of ocean transportation of R.C.A.F. personnel and travelling expenses of civilian and service personnel at Overseas Headquarters.
 Laundry, \$3,601.51, and medical expenses, \$8,094.87 of R.C.A.F. personnel at Overseas Headquarters.

B This consists mainly of operating expenses, including rentals, light, heat, water, power and char service at properties occupied by the R.C.A.F. administrative staffs overseas.

C This includes maintenance and initial capital costs for equipment of the R.C.A.F. Overseas Squadrons and certain ancillary units.

Maintenance charges are paid monthly to the United Kingdom based on estimated annual squadron costs which are dependent upon the type of aircraft used and the operational role in which the aircraft are employed. Responsible officials review the basis of these squadron charges, both capital costs and maintenance, and arrange financial adjustments when necessary.

A large increase in the number of Overseas Squadrons is the reason for the correspondingly large increase in expenditure as compared with that in the previous fiscal year.

D E Cost of miscellaneous equipment and supplies, printing and stationery and communication services at Overseas Headquarters.

Allotment: Western Hemisphere Operations	325,204,839 00
Expenditures	<u>\$312,760,998 73</u>

A distribution of expenditures follows:

A Salaries and Wages	4,403,852 03
B Transportation	6,860,324 64
C Pay and Allowances	46,576,652 82
D Operating Expenses of Properties	3,929,355 99
E Construction and Maintenance	60,059,456 99
F Aircraft—including maintenance	119,571,623 30
G Equipment and Supplies—	
Clothing and Necessaries	2,356,546 04
Mechanical Transport Vehicles and Marine Craft—including operating costs	5,649,237 29
Bombs and Ammunition	8,221,283 15
Barrack Stores	743,417 50
Wireless Equipment	14,936,777 03
Photographic Equipment	386,966 71
Aero Gasoline and Oil	9,573,907 61
Printing and Stationery	653,916 36
Miscellaneous Stores	7,478,139 83
H Air Cadet League	391,377 36
I Communication Services	6,005,741 21
J Rations	4,168,534 71
K Equipment and Services supplied by the British Air Ministry	9,645,143 00
L Sundries	1,148,745 16
	<u>\$312,760,998 73</u>

This allotment provided for costs of operation, including capital and maintenance, of the Royal Canadian Air Force in connection with the air defence of Canada, including provision for costs of joint operations with United States forces in Alaska and the Aleutians; anti-submarine patrol and protection of shipping off both the Atlantic and Pacific coasts of the Dominion and control of all flying throughout the northwest staging route from Edmonton to Alaska and in the entire Western region. Certain administrative and training expenses of the Air Cadet corps and also thirty per cent of expenses of Air Force Headquarters were provided for in this allotment.

Salaries and wages are those of civilian employees whose duties relate to activities of the R.C.A.F. in Western Hemisphere Operations, except those directly engaged in connection with construction projects whose salaries and wages are included under E. Construction and Maintenance. A list of those receiving salaries at an annual rate of \$2,400 or over follows these comments.

Travelling expenses and allowances of civilian and service personnel amounted to \$4,228,544.65 while freight and cartage cost covering the movement of stores, equipment and supplies was \$2,631,779.96. Lists of those civilian employees whose travelling expenses were in excess of \$300 also follow these comments.

As of March 31, 1944, there were 3,588 civilian employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Barnes, G. M.	\$ 4,800 00		*Hughson, H. G.	2,400 00	1,684 15
*Bell, R. C.	2,400 00	\$ 387 88	Hurt, J. A.	2,400 00	
Billman, R. S.	2,820 00		Isherwood, J.	2,820 00	509 30
*Blackberg, A. L.	2,400 00	1,023 66	Jardine, H. (May 18)	2,820 00	
Botterill, T. C.	2,820 00		Jordan, H. S.	2,580 00	311 10
Bourne, J. F.	2,820 00	1,181 86	*Jupp, E. H.	2,820 00	
*Bowlin, D. C.	2,400 00	2,716 49	Keighley, W. C.	2,820 00	
*Braggins, W. P.	3,300 00	1,717 34	*Keith, H. P.	3,300 00	1,750 50
Bray, J. P.	2,820 00		Kelly, J. F. (Oct. 1)	2,820 00	
*Brewer, D. J.	2,400 00	1,245 50	Kenney, C. L.	3,780 00	
Brown, F. T.	3,600 00		Kerley, A. D. (Apr. 1) ...	2,820 00	
Brunton, R.	3,300 00		Knight, A. R.	2,820 00	441 44
Bunyard, R. G. (Mar. 31)	2,500 00		Lake, N. H. J.	2,400 00	
Cameron, J. D.	2,820 00	303 11	Lamarque, E. C. W.	2,820 00	
*Campbell, D. C.	2,400 00	318 86	Lawrence, G. E. G.	2,400 00	
Carlin, J. W. (June 1) ..	2,820 00		Lebens, R. N. J.	2,700 00	1,007 23
Cassidy, H. L.	2,520 00		Leslie, L. R.	2,400 00	1,463 79
Chalmers, E. J.	4,143 53	1,768 50	*Lillico, R. S. B.	2,400 00	653 82
*Charleson, J. L.	2,400 00	1,229 19	Linington, F. W.	2,400 00	
Chestnut, K. R.	3,780 00		Lynch, C. V.	2,820 00	
*Chilcott, G. T.	3,300 00	2,800 15	*MacDonald, W. C.	2,400 00	1,097 54
Clark, F. W. G.	3,600 00		MacIver, S. M.	2,820 00	998 75
Clarkson, G. W.	2,400 00		MacKay, W. D.	2,400 00	
Congdon, J. H. (Jan. 16) .	2,820 00	806 75	MacKean, J. L. (Apr. 25)	2,820 00	
Creighton, C. S.	2,820 00		MacKenzie, J. A.	2,820 00	
Crookston, J. M.	2,520 00		MacLatchey, C. W.	2,820 00	
Cuthbertson, W. B.	2,700 00		(Nov. 14)		
Davidson, J. L.	2,820 00		MacPherson, J. M.	2,820 00	
Davies, J. H. (May 31)...	2,820 00		Maher, W. R. (Oct. 17) ..	4,800 00	
Davies, R. L.	2,400 00	599 25	Malcolm, J.	2,520 00	
Dawley, J. W. (Nov. 1) .	2,640 00		*Manzer, R. W.	2,400 00	871 64
*Donaldson, W. A.	2,400 00	818 35	Margach, G. M.	2,820 00	345 25
*Edgett, C. S.	2,400 00		Martin, K. W.	2,580 00	
English, A. G.	3,000 00		*McClary, N. H.	2,400 00	353 33
Farquharson, R. J.	2,820 00		McNeiley, A. (Sept. 1) ...	2,820 00	
(Aug. 28)			McPhee, I. M. (Sept. 14) .	2,400 00	
Ferguson, A. W.	3,300 00	631 60	Melanson, J. E.	3,600 00	
Flemming, J. H.	2,520 00		Mill, J. G.	2,700 00	
*Fownes, F. J.	2,820 00	1,697 78	Minaker, M. E.	2,820 00	
Frechet, R. A.	2,640 00		Monckton, P. M.	2,820 00	
Freeman, A. T.	2,820 00	302 06	(May 18)		
Garland, J. B. (July 1) ..	2,820 00		Morris, G. L.	2,400 00	
Gear, W.	2,400 00		Morris, W. H. (Aug. 8) ..	2,400 00	
*Gilbert, F. A.	2,400 00	1,359 50	Muir, J. F. (Sept. 18) ...	2,820 00	
Gillespie, C. C.	3,180 00	461 23	Myers, L.	2,860 00	
Gillespie, W. G.	2,520 00		Nason, E. M. (May 1) ...	2,520 00	
Gilmour, J. O. (July 9) ..	2,820 00		Newcomen, T. R. G.	2,820 00	
*Godfrey, W. R.	2,400 00	1,522 37	(Dec. 7)		
*Gourlay, R. M.	2,700 00	892 02	Nichols, J. S.	2,400 00	
Graham, A. G.	3,060 00		Nickle, A. G.	2,700 00	
*Greenlees, A. H.	2,880 00	924 64	*Nunn, H. W.	2,400 00	592 29
Greenwood, A. H.	2,400 00		*O'Connell, E. R.	2,520 00	
Gregory, C. G.	3,600 00		*Paget, A. E. (April 13)...	2,820 00	
*Hamersley, H. A. J.	2,880 00	1,413 63	Paget, B. W. (May 3)	2,820 00	
Harding, W. A.	2,400 00	583 53	Passow, F. M. (Dec. 3)...	2,820 00	
Harris, G. M.	2,700 00		Patterson, J. E. J.	2,700 00	
Heaney, C. J.	2,400 00		Pollard, A. C.	2,820 00	
Holdsworth, M.	2,700 00	1,383 24	*Proctor, F. R. H.	3,300 00	1,227 39
*Hopkins, J. W.	3,360 00		*Provenzano, A. F.	2,400 00	407 50
Howard, E.	2,520 00		Reiffenstein, J. C.	2,700 00	1,134 80
*Howes, G. E.	2,400 00	459 00	Rolston, J. M.	2,820 00	381 67

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Rothery, J. H. (May 5) ..	2,520 00		Thompson, J. W.	3,060 00	931 06
Scott, A. D.	2,820 00	611 98	Thomson, A. H.	2,220 00	
Sears, J. E.	2,820 00	1,161 13	Tobey, L. A.	2,700 00	677 46
Sharp, F. M.	2,820 00		*Ward, T.	2,820 00	642 64
Silverthorn, H. F.	3,600 00		Watson, J. F. (May 20) ..	3,600 00	
Sims, C. E.	3,300 00		Weatherall, F. A. P.	2,820 00	
Simpson, A. E. (Oct. 3) ..	2,820 00		(May 1)		
Slater, J. C.	2,700 00		Wheeler, H. V. G.	2,700 00	336 50
*Smail, F. H.	2,820 00	1,722 66	Wilhelm, J. O.	4,800 00	888 14
Smith, E. C.	3,200 00	414 27	Willett, G. T.	2,520 00	
Smith, F. W.	2,520 00		Wilson, J.	2,700 00	2,414 66
Soper, J. H.	2,700 00		*Wootton, C. F.	2,400 00	462 98
Spinks, J. W.	4,400 00	418 36	Workman, W.	2,820 00	448 53
Stanton, N. J.	2,700 00	919 06	Yould, J. O.	2,700 00	
Stratton, W. D. G.	2,820 00		*Young, U.	3,360 00	
Swannell, F.	2,820 00		Yuill, J. L.	2,400 00	2,570 39
*Tait, T. W.	2,400 00	1,131 34			

* Received additional compensation—see following lists.

The following employees whose salaries are detailed above were receiving living allowances as at March 31, 1944, or at date of discontinuance shown in brackets, at rates listed: E. R. O'Connell, \$1.70 per day; A. E. Paget, \$51 per month (Apr. 13).

As of March 31, 1944, there were 33 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): R. C. Bell, \$300; A. L. Blackberg, \$420; D. C. Bowlin, \$420; W. P. Braggins, \$300; D. J. Brower, \$420; D. C. Campbell, \$420; J. L. Charleston, \$420; G. T. Chilcott, \$600; W. A. Donaldson, \$420; C. S. Edgett, \$300; F. J. Fownes, \$780; F. A. Gilbert, \$420; W. R. Godfrey, \$420; R. M. Gourley, \$420; A. H. Greenlees, \$420; H. A. J. Hamersley, \$420; J. W. Hopkins, \$300; G. E. Howes, \$420; H. G. Hughson, \$420; E. H. Jupp, \$780; H. P. Keith, \$600; R. S. B. Lillie, \$420; W. C. MacDonald, \$420; R. W. Manzer, \$420; N. H. McClary, \$420; H. W. Nunn, \$420; F. R. H. Proctor, \$600; A. F. Provenzano, \$300; F. H. Smail, \$480; T. W. Tait, \$1,200; T. Ward, \$780; C. F. Wootton, \$420; U. Young, \$480.

The following non-salaried employee received actual living and travelling expenses in excess of \$300: Radford B. Dartnell (on loan from Lockheed Aircraft Corp.), \$679.86.

The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, were paid travelling expenses (exclusive of the cost of transportation warrants) in excess of \$300: H. M. Angus, \$699.62; C. Barnes, \$409.41; G. R. Barnes, \$361.45; A. O. Bernard, \$1,288.62; P. A. Bradford, \$311.10; R. H. Byers, \$364.14; J. Carroll, \$1,318.25; F. B. Chettleburgh, \$300.70; R. W. Clark, \$367.92; M. F. Clarke, \$303.86; J. Cutler, \$950.40; L. W. Densereau, \$1,099.22; G. A. Dickson, \$362.10; R. H. Dill, \$682.47; J. H. Douglas, \$924.72; W. J. Evans, \$411.80; G. H. A. Ferabee, \$405.70; E. S. Fry, \$656.14; S. H. Grist, \$585.50; R. A. Hanson, \$781.17; J. H. Harding, \$684.86; W. T. Hargreaves, \$359.20; T. Herman, \$1,032.40; R. H. Hodgson, \$777.55; F. G. James, \$719.84; L. Keith, \$961.10; N. L. S. Kilfin, \$311.10; F. A. Lavery, \$475.11; B. Longland, \$492.25; E. A. Love, \$848.75; E. L. MacDonald, \$779.08; J. G. MacKay, \$691.80; A. MacWhirter, \$318.25; J. E. Milne, \$311.10; E. Moscrop, \$311.10; T. H. Pratt, \$364.26; J. A. K. Reid, \$630; R. K. Robertson, \$801; E. Romayne, \$575; S. S. Ruggles, \$503.73; A. J. Sandbrook, \$311.10; C. Say, \$472.95; L. E. Smith, \$417.40; J. A. Stephen, \$469.52; C. H. Whellans, \$328.45.

C Pay and allowances of service personnel engaged in Western Hemisphere Operations comprise: direct pay issues to personnel, \$25,469,607.33; assigned pay, \$12,451,232.66; dependents' allowances, \$7,735,021.67; outfit allowances, \$278,058.23; rehabilitation grants, \$309,569.37; civilian clothing on discharge, \$333,163.66.

Details of rates of pay and particulars of the main allowances have been dealt with previously herein.

D Comprised of expenditures for: fuel, \$2,747,059.01; light, water and power, \$541,042.40; rents, \$182,017.39; miscellaneous, \$459,227.19.

E Consists of expenditures for construction: by contractors, \$24,138,195.75, by R.C.A.F. Construction and Engineering Division, \$2,307,774.10, by the Department of Transport, \$32,206,979.33; acquisition of lands and buildings, \$298,934.20; alterations and repairs, \$1,107,573.61. As this expenditure is mainly in connection with coastal defence projects, the customary details are omitted for security reasons.

F Includes the cost of acquisition and maintenance of aircraft, aero engines and accessories for use in Western Hemisphere Operations. Types of aircraft employed include long-range bombers, reconnaissance bombers, long-range flying boats, fighters and transports. Disclosure of further details is omitted for security reasons.

Also included in this amount are advance payments, totalling \$72,150,000, authorized by P.C. 9870, December 28, 1943, made to the Government of the United States on account of equipment and supplies received or on order. (See Procurement of Supplies and Equipment under General Comments).

H This amount covers the administrative and training expenses of Air Cadet Corps Squadrons, pay and allowances of Air Cadet Officers, a grant of \$25,000 paid to the Air Cadet League of Canada under authority of P.C. 165/6181, August 4, 1943; and grants paid under authority of P.C. 165/6181, August 4, 1943, to Air Cadet squadrons as follows: capitation grants of 50 cents and \$1, respectively, for each junior and senior air

cadet to graduate during the year; uniform maintenance grant of \$1.25 per uniform issued; band grant of \$2 per instrument. Uniforms and boots are supplied to Air Cadets at a nominal charge (approximately 50 per cent of cost) payable in instalments and receipts are credited to Special Receipts—Miscellaneous War Revenues.

I Expenditures from this account were mainly in connection with the construction of telephone and teletype facilities in remote coastal areas not already serviced by commercial lines.

K Expenditures represent purchases of supplies on repayment from British Air Ministry on account of Western Hemisphere Operations. This amount was credited against the liability of the Government of the United Kingdom arising from the operations of British Commonwealth Air Training Plan and Royal Air Force Special Schools during the period prior to July 1, 1942.

L The principal items under this heading are: laundry, \$180,655.94; medical services, \$527,575.98.

Allotment: British Commonwealth Air Training Plan No. 2.....	241,862,778 00
Expenditures.....	\$233,893,141 77

A distribution of expenditures follows:

A Salaries and Wages.....	16,130,537 57
B Transportation	19,918,739 74
C Pay and Allowances.....	193,054,228 82
D Operating Expenses of Properties.....	6,822,504 22
E Construction and Maintenance.....	33,659,062 08
F Aircraft—including maintenance	125,298,310 11
G Equipment and Supplies—	
Clothing and Necessaries.....	7,996,237 92
Mechanical Transport Vehicles and Marine Craft including operating costs.....	3,608,409 30
Bombs and Ammunition.....	12,436,790 40
Barrack Stores	1,435,724 35
Wireless Equipment	3,474,267 96
Photographic Equipment	531,278 17
Aero Gasoline and Oil.....	11,925,000 33
Printing and Stationery.....	1,401,238 63
Miscellaneous Stores	12,893,162 60
H Flying Training Contracts.....	27,775,088 89
I Communication Services	1,944,072 88
J Rations	15,833,398 14
K Sundries	4,354,182 83

500,492,234 94

Less: Agreed amount of certain outstanding obligations of the Government of the United Kingdom at the termination of B.C.A.T.P. No. 1 as at June 30, 1942, for which the B.C.A.T.P. No. 2 assumed financial responsibility, and which amount was charged to the account of the said Government.....	49,676,510 98
---	---------------

Gross Canadian expenditure, 1943-44.....	450,815,723 96
--	----------------

Certain adjustments were made through the allotment account in order that the net charges to the War Appropriation would represent Canada's share of the costs of the Plan for the period July 1, 1942, to March 31, 1944. This has been determined as follows:

Add: Gross Canadian expenditure, 1942-43.....	362,922,822 09
---	----------------

813,738,546 05

Less: Non-shareable costs	94,797,888 99
---------------------------------	---------------

Gross shareable Canadian expenditure.....	718,940,657 06
---	----------------

Add: The value placed on equipment, supplies, etc., furnished directly and indirectly by the Government of the United Kingdom.....	196,316,920 73
--	----------------

Gross shareable costs	915,257,577 79
-----------------------------	----------------

of which Canada's share was 50 per cent or.....	457,628,788 90
---	----------------

Add: Non-shareable costs as above.....	94,797,888 99
--	---------------

552,426,677 89

Less: Net charge to the 1942-43 allotment (see page LL-9, Public Accounts 1943).....	318,533,536 12
--	----------------

Net charge to the 1943-44 allotment, as above.....	\$233,893,141 77
--	------------------

The following statement exhibits the status as of March 31, 1944, of the Government of the United Kingdom's account in this regard:

The Government of the United Kingdom's liability in respect of the above gross shareable	457,628,788 80
Less: Contributions in kind and other credits:	
(1) Equipment and supplies furnished directly and indirectly.....	195,984,946 10
(2) Pay and allowances of R.A.F. civilian and service personnel in the B.C.A.T.P.	35,333,770 24
(3) Payments by the Government of Australia for pupil training.....	35,434,111 57
(4) Payments by the Government of New Zealand for pupil training..	8,112,923 00
(5) Credit to offset overcharge made against the Government of the United Kingdom in respect of outstanding obligations of the B.C.A.T.P. No. 1	14,845,395 68
	289,711,146 59

The amount due by the Government of the United Kingdom in respect of B.C.A.T.P. No. 2 as at the close of the fiscal year 1943-44 (see also under Loans and Advances—Open Accounts further on in this section).

\$167,917,642 30

The entire cost of the British Commonwealth Air Training Plan No. 2 for the period July 1, 1942 to March 31, 1945, was estimated at \$1,446,000,000. Under an agreement the United Kingdom Government assumed a liability of one-half, namely \$723,000,000, with the proviso that, in the event of termination or major changes affecting the cost of the plan, this liability would be adjusted accordingly.

The Government of the United Kingdom assumes the liability of the Governments of Australia and New Zealand for the costs of training in Canada of the pupils of the latter Governments, and payments by such Governments are credited to the liability account of the United Kingdom.

In addition to the payments mentioned in the preceding paragraph, the United Kingdom's liability to Canada is credited with (a) the value of contributions in kind, supplied either directly or on behalf of the United Kingdom Government and (b) payments representing the estimated total of R.A.F. pay, excluding, with minor exceptions, allowances, of all R.A.F. personnel, staff and pupils, in the B.C.A.T.P.

Further details of expenditures are as follows:

Salaries and wages are those of civilians, except those directly engaged in connection with construction projects whose salaries and wages are included under E—Construction and Maintenance. A list of those receiving salaries at an annual rate of \$2,400 or over follows these comments.

Transportation represents transportation expenses, including subsistence when travelling, of both civilian and service personnel, and freight and cartage costs covering the movement of supplies and equipment. Lists of civilian employees whose travelling expenses were in excess of \$300 follow these comments.

As at March 31, 1944, there were 13,442 civilian employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Ain, J.	\$ 2,400 00	\$ 837 91	Booth, S. M.	2,520 00	
Allen, H. F.	3,600 00		Border, A. C.	2,820 00	
Anderson, W. H.	2,760 00		Bramley, J.	3,120 00	1,846 86
*Andre, K. B.	2,400 00	1,303 11	*Brien, M. E. (Mar. 21)...	2,400 00	401 30
Andrews, T. P.	2,520 00		Brockie, J. C.	2,640 00	308 74
Archer, J. E.	2,400 00		Brooklebank, M.	7,000 00	1,889 85
Armstrong, E. F.	2,400 00		Brookfield, R. J.	2,520 00	
*Arnold, F. B. D.	2,400 00	972 26	Brown, W. G. (Apr. 29)...	2,400 00	
*Austin, F. D.	2,400 00	929 66	*Brunel, C. G.	2,400 00	763 66
*Baldwin, O. L.	2,400 00	1,119 52	*Bryan, A. E.	2,400 00	1,615 13
Ballantyne, J. H. H.	2,400 00	562 59	Brydon, A. M.	3,060 00	
Barr, J.	2,520 00		Burt, E.	2,400 00	
Bartlett, L. P.	2,520 00		Bushlen, H. E.	2,940 00	
Bate, W. A.	2,880 00		Campbell, M. (May 8)...	2,820 00	
Begin, W.	3,000 00		Carroll, A. M. (May 1)...	2,640 00	
Bell, J. B.	2,520 00		Carter, F. J.	2,400 00	
*Bemister, A. E.	2,400 00		Carter, H. (Mar. 10)....	3,120 00	
Biggs, W. H. (Aug. 23)...	3,120 00		Carter, J. B.	3,120 00	
*Bishop, R. W.	2,820 00	378 69	Church, J. A.	6,500 00	386 89
*Black, R. L.	2,400 00	364 03	Clark, A. O.	2,520 00	
Blacklock, M. T.	2,520 00		Clarke, J. A. (Aug. 1)...	2,400 00	
*Bodie, G. F.	2,400 00	1,278 01	Clarke, J. G.	2,400 00	
Bodley, F. C.	2,820 00	360 05			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Clarke, R. E.....	2,400 00	1,547 06	Hamill, H. A. P. (Dec. 3) ..	2,820 00	
Closson, D. R. (Nov. 1)...	2,760 00		Hamilton, G. R.....	2,700 00	
*Colburne, O. L.....	2,400 00		Hannaford, W. M.....	2,400 00	
*Collins, M. C.....	3,380 00		Harris, J.....	2,520 00	
*Connolly, H. J.....	2,820 00	487 90	*Harris, L. E.....	2,400 00	688 63
*Cooke, E. F.....	3,900 00	1,138 90	*Haven, F. G.....	2,400 00	
Cooke, F. T.....	3,000 00		*Hawkins, L. K.....	2,400 00	326 10
*Cooke, G. E.....	2,400 00		*Hawley, E. F.....	2,400 00	
Corbett, C. A.....	3,120 00		*Hayes, G. J.....	2,400 00	2,204 97
Corrigan, W. S. W.....	3,120 00		Heath, D. W.....	2,400 00	
*Crossley, W. E.....	2,400 00	2,627 67	Heath, F. J.....	3,540 00	
Crumpler, C. A.....	3,600 00		Herington, B. J.....	3,120 00	748 10
Currie, A. H.....	2,460 00		Higbee, J. C.....	3,300 00	
*Curzon, J. H.....	3,900 00	653 59	Hill, G. A.....	2,700 00	
*Cuthbert, S. R.....	2,400 00	1,479 88	Hill, G. R.....	3,300 00	
Dales, J. A.....	2,700 00		*Hilts, I. F.....	2,400 00	1,394 06
*Davidson, J. R. C.....	2,400 00	840 70	Holand, A. B.....	6,000 00	
Davis, R. L.....	3,600 00		Hollyman, F. K.....	4,800 00	536 67
Day, A. V.....	2,940 00	467 82	Holyman, T. H.....	2,400 00	
Deir, A. R. (July 3).....	2,700 00		Hornsby, J. T.....	3,000 00	825 61
Devore, S.....	2,700 00		Howard, E. H.....	2,820 00	
Dickson, J. R.....	3,000 00		Hunt, R. W.....	2,640 00	
*Dilworth, H. M.....	2,820 00	1,514 20	Huntley, E. S. (May 1)...	3,120 00	
Doe, W.....	2,520 00		Ilse, E. W.....	2,400 00	
*Donald, A. S.....	3,300 00	1,036 91	Jackson, R. E.....	2,700 00	
Donald, J. G.....	2,520 00		Jenness, D.....	5,000 00	
Drouyn, H.....	2,460 00		Jewett, F. C.....	8,500 00	592 43
*Duff, D. A.....	2,400 00	563 63	Johnson, J. S.....	2,400 00	1,640 49
Dupuy, R. E. J. (May 6) ..	2,880 00		Jones, H.....	2,520 00	
*Dussault, J. E.....	2,400 00		Kearns, W.....	2,520 00	
Edwards, A. G.....	2,520 00		Keighley, W. C. (Feb. 1) ..	2,820 00	
Egar, R. L.....	2,400 00		Kenalty, B. J.....	3,480 00	
*Ehly, L. J.....	2,400 00		Kerry, R.....	2,700 00	
Emerson, J. J.....	2,820 00		Kindred, T.....	2,400 00	
Evans, W. F.....	3,400 00	699 58	King, C. F.....	2,400 00	
Fairley, J. (May 1).....	2,520 00		Knott, C.....	2,400 00	
*Farquhar, A. S.....	2,820 00	1,045 90	*Knutsen, G.....	2,400 00	1,184 54
Fawcett, N. L.....	3,600 00	3,882 51	Kuszwiski, Z.....	3,120 00	
Ferguson, H. (Oct. 13)...	3,000 00	810 85	Laforest, J. P. A.....	2,820 00	
Ferrier, A. R. (Aug. 3)...	2,520 00		Lamontagne, H. G.....	2,820 00	
Finch, G.....	4,548 00	1,063 67	Lane, C. H.....	2,400 00	
*Flintoff, A. F.....	3,300 00	1,104 57	Langston, G. W.....	2,580 00	
Forker, A. M.....	2,640 00		Lanson, S. (July 11).....	2,820 00	
Fox, W. H.....	2,520 00		Lee, J.....	2,520 00	
Fulford, C. R.....	2,400 00		Lefort, J. S.....	2,400 00	
Gallagher, W. P. (Aug. 16)	2,520 00		*Leggatt, C. W.....	3,600 00	563 65
George, E. L.....	2,820 00		Lennox, E. E.....	2,600 00	
George, J. D.....	2,820 00		Leon, B.....	4,500 00	764 04
Gerrard, D. E.....	2,520 00		Lidgren, A. H.....	2,520 00	
*Gifford, F. D.....	2,400 00	1,457 57	Lilley, N. E.....	3,000 00	
Gilbert, G. H. (Feb. 1)...	2,520 00		*Logan, G. E.....	2,400 00	
Ginnæ, E. L.....	3,000 00		Lomx, E. M.....	2,520 00	
Glanzer, P.....	2,700 00		Lord, T. D.....	4,200 00	383 51
*Golding, A. C.....	2,400 00	1,907 56	Lowndes, B. V.....	2,640 00	
*Goodchild, R. H.....	2,820 00	1,821 08	MacDonald, D. E.....	2,820 00	
*Gorman, J. J.....	2,400 00		MacGregor, J. D. (April 8)	2,400 00	
Grafton, G.....	2,520 00		MacIntosh, W.....	2,520 00	
*Grant, C. G.....	2,400 00	1,256 27	MacLaren, J. P.....	2,400 00	
Grant, J. L.....	2,520 00		MacLean, W. A.....	3,240 00	
Gray, J. (July 1).....	2,820 00		*Manchester, D. E.....	2,400 00	903 90
Grescoe, G. H.....	2,820 00		Manhard, W. E.....	3,400 00	
Grey, H. L.....	2,520 00		*Marquis, A.....	2,400 00	1,635 81
Halley, J.....	2,400 00		*Marshall, M. H.....	2,400 00	2,047 00
Hamel, A. J.....	2,520 00		Martin, A. H.....	3,700 00	
*Hamelin, D. F.....	2,400 00	686 70	Martinson, R. L.....	2,640 00	
Hamer, T. H.....	2,760 00		*Martyn, O. W.....	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mason, C. A. (Nov. 30)...	2,520 00		Ross, D.	2,520 00	
Mathers, J. E.	2,520 00		Ross, D. A.	3,000 00	
*Mathewson, B. A.	2,400 00	886 85	Ross, D. S. G.	2,580 00	
McArthur, N. G.	2,700 00	778 55	Ross, J. A. (July 1)....	2,820 00	
McCabe, W. A.	3,000 00		*Roussell, F.	2,400 00	1,290 35
*McCauly, H. C.	2,400 00	867 18	Ruddick, J.	\$23 00	677 92
*McEachern, D. J.	2,400 00	788 81		per day	
*McIntyre, H. A.	3,300 00	793 96	Rumble, G. B. (June 1)...	3,300 00	
McLennan, G. J.	2,460 00		Rundle, A. E.	2,400 00	
*McMillan, H. D.	2,400 00	699 50	Sanscartier, J. A.	3,000 00	
McPherson, C.	2,640 00		Sargeant, H.	2,520 00	
Meadows, F. E.	3,240 00	701 34	Savard, A.	5,800 00	607 41
Mellilo, V.	2,760 00		Scott, A. D. N.	2,400 00	
*Miard, H. T.	2,820 00	708 62	*Scott, G. L.	2,820 00	411 75
Miles, E. L.	3,600 00	805 58	*Scott, J. D.	2,400 00	1,479 56
Miles, R. G.	2,400 00		Scott-Peer, D. E.	2,880 00	
Miller, L.	2,520 00		Sellars, W. M., Jr.	2,640 00	
*Millidge, L.	2,820 00		Sheard, T.	8,640 00	
Mitchell, A. (Jan. 29)....	3,000 00		Sheffield, E. B.	2,580 00	
Montgomery, G. R.	2,520 00		Smeaton, J. L.	3,000 00	
Moore, G.	3,000 00		*Smith, G. W.	3,300 00	452 80
Morris, T.	2,520 00		Smith, H. E.	2,520 00	
Morrison, N.	3,120 00		Smith, J. H.	3,060 00	
Morrisette, R.	2,820 00		Smith, R. T.	2,400 00	1,440 08
Morse, G. P.	3,180 00		Smith, W. F.	2,880 00	
Mount, E. F.	2,400 00		Sniderman, S. E. (April 11)	4,720 00	
Murray, J. J.	2,460 00		*Somerville, A. L. H.	3,300 00	410 19
*Neales, W. S.	2,820 00	2,429 86	Sprentall, G. A.	2,400 00	
Newmann, T. O.	3,300 00		*Steers, W. B.	2,820 00	
Nickle, O.	2,520 00		*Stephenson, R. J.	2,400 00	2,163 33
Noakes, A. E. (Sept. 21)...	2,520 00		Stevenson, L. M.	2,400 00	
O'Brien, G.	2,460 00		Stewart, N. L.	2,520 00	
O'Neill, J. F. (Apr. 1)...	3,120 00		Storr, H.	2,400 00	
O'Neill, K. E. (May 1)...	2,700 00		Strong, G. N. E.	2,520 00	
Ostiguy, G. L.	2,820 00		*Swift, E. R.	2,400 00	
Ostrom, J. A.	2,400 00	566 95	Tambling, A. H.	3,000 00	
Overbury, R. F.	3,000 00		Taylor, G.	2,520 00	
Page, B. A.	2,700 00		Taylor, T.	2,700 00	
Paisley, S. E.	2,640 00	1,739 88	Tempany, H.	3,120 00	755 23
Panet-Raymond, D.	3,000 00		Thomas, M. F.	3,420 00	425 97
Parent, P. E.	4,000 00	1,087 32	Torbet, W. G. (Oct. 1)...	2,400 00	
*Patterson, H. W.	2,400 00	378 80	Trant, H.	2,400 00	
Paul, P. W.	2,520 00		*Tupper, R. J.	2,580 00	
Peck, H. A.	2,820 00		Turner, R. F.	2,400 00	
Percy, E. C.	2,400 00	1,525 14	Walker, F.	2,640 00	
*Pickard, T. D.	3,200 00	1,230 23	Walsh, W. J.	3,060 00	
Porter, F. W.	3,300 00		Warner, R. C. (Nov. 5)...	2,400 00	
Price, K. J.	3,120 00		*Warren, M. R. C.	2,400 00	1,937 87
Proctor, J. R.	2,600 00		Weaver, K.	2,520 00	
Quartermain, R. G.	2,600 00		Webb, R.	2,400 00	
Quigg, J. D.	2,640 00		Weber, H. J. (May 27)...	2,400 00	
Randlesome, H. G.	2,820 00	489 75	Wellington, F. D.	3,120 00	
*Rathbone, K. C.	2,400 00	1,157 92	Werbin, F. (Oct. 12)....	2,400 00	
Rawson, E. O.	2,820 00		West, G. R.	2,400 00	
Real, W. G. (Jan. 29)...	2,520 00		*White, C. R.	2,400 00	
Reid, G. G. (Apr. 1)...	2,820 00		*Whitely, F. B.	2,820 00	847 99
Robb, A. D.	2,520 00		Whittall, F. R.	3,600 00	
Roberts, C. J.	2,520 00		Willis, E. G.	2,400 00	
Roberts, F. W.	2,520 00		Wilson, J. P.	2,820 00	
*Robertson, D. S.	2,820 00	1,022 81	Wilson, T. S.	2,520 00	
*Robinson, J. A.	2,547 25	611 63	Wilson, W. B.	3,720 00	307 46
Robinson, N. L.	2,520 00		Witchall, J.	2,820 00	1,372 33
Rogerson, W. H.	2,820 00		Woodbridge, J. H.	2,760 00	
Rolland, D. C.	2,520 00		Work, W. (Dec. 7)....	2,820 00	
Rollo, A. P.	2,820 00				

* Received additional compensation—see following lists.

As of March 31, 1941, there were 87 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): J. Ain, \$420; K. B. Andre, \$420; F. B. D. Arnold, \$420; F. D. Austin, \$420; O. L. Baldwin, \$420; A. E. Benister, \$420; R. W. Bishop, \$420; R. L. Black, \$420; G. F. Bodie, \$420; M. E. Brien (Mar. 21) \$420; C. G. Brunel, \$420; A. E. Bryan, \$420; R. E. Clarke, \$420; O. L. Colborne, \$420; M. C. Collins, \$620; H. J. Connolly, \$480; E. F. Cooke, \$600; G. E. Cooke, \$420; W. E. Crossley, \$420; J. H. Curzon, \$600; S. R. Cuthbert, \$420; J. R. C. Davidson, \$420; H. M. Dilworth, \$480; A. S. Donald, \$600; D. A. Duff, \$420; J. E. Dussault, \$420; L. J. Ehly, \$420; A. S. Farquhar, \$480; A. S. Flintoff, \$500; F. D. Gifford, \$420; A. C. Golding, \$420; R. H. Goodchild, \$480; J. J. Gorman, \$420; C. G. Grant, \$420; D. F. Hamelin, \$420; L. E. Harris, \$420; P. G. Haven, \$420; L. K. Hawkins, \$420; E. F. Hawley, \$420; G. J. Hayes, \$420; L. F. Hills, \$420; G. Knutson, \$420; C. W. Leggatt, \$360; G. E. Logan, \$480; D. E. Manchester, \$420; A. Marquis, \$420; M. H. Marshall, \$420; O. W. Martyn, \$420; B. A. Mathewson, \$420; H. C. McCaully, \$420; D. J. McEachern, \$420; H. A. McIntyre, \$600; H. D. McMillan, \$420; H. T. Miard, \$480; L. Millidge, \$480; W. S. Neales, \$480; H. W. Patterson, \$420; T. D. Pickard, \$900; K. C. Rathbone, \$200; D. S. Robertson, \$800; F. Roussell, \$420; C. L. Scott, \$480; J. D. Scott, \$420; G. W. Smith, \$600; A. L. H. Somerville, \$600; W. B. Steers, \$480; R. J. Stephenson, \$420; E. R. Swift, \$420; R. J. Tupper, \$420; M. R. C. Warren, \$420; C. R. White, \$420; F. B. Whiteley, \$480.

The following employee whose salary is detailed above was receiving living allowance as at March 31, 1944 at rate listed: J. A. Robinson, \$6.50 per diem.

The following non-salaried employee received actual living and travelling expenses in excess of \$300: C. Gerow, \$2,109.90.

The following employees whose salary rates were under \$2,400 on that date, were paid travelling expenses (exclusive of the cost of transportation warrants) in excess of \$300: G. Adams, \$1,545.43; G. Ahern, \$460.20; H. Ainsworth, \$782.34; K. K. Akhurst, \$497.60; B. R. Allan, \$371.07; C. E. Anderson, \$363.20; J. R. Armstrong, \$605.11; W. Atfield, \$878.64; E. R. Avery, \$585.67; S. E. Babcock, \$442.91; B. M. Bailey, \$400; E. A. Baldwin, \$564.40; A. G. Ballantyne, \$635.65; C. S. W. Barwell, \$550.49; T. Beckett, \$951.50; E. R. Bell, \$435.92; A. W. Bells, \$369.66; R. Beverly, \$320.00; W. J. E. Biker, \$1,537.30; W. T. Blackstock, \$348.15; J. F. W. Bone, \$475.77; C. H. Boudreau, \$503.50; R. M. Boudreau, \$613.34; J. E. Bourne, \$1,056.66; J. H. Boyce, \$1,820.68; E. D. Boyd, \$401.19; E. de N. Boyden, \$889.41; E. J. Bradshaw, \$824.56; N. W. Brennan, \$681.62; W. E. Bright, \$449.13; O. L. Britney, \$1,119.80; J. Broach, \$755.90; J. E. Brown, \$562.05; E. L. Brown, \$925.20; R. P. Brown, \$540.41; R. H. Brownlee, \$679.40; R. S. Brownlee, \$422.04; H. Brummer, \$371.40; H. M. Buncombe, \$636.40; F. Burns, \$428.81; R. L. Burns, \$920.84; F. Burwell, \$628.35; W. R. Butler, \$1,697.53; J. F. Callaghan, \$1,370.49; N. C. Cameron, \$925.22; H. A. Campbell, \$1,471.38; A. Carroll, \$319.90; C. T. Carswell, \$343.31; D. G. Carvy, \$343.16; F. W. Casey, \$365.49; J. C. Charleson, \$356.99; W. A. Clavett, \$358.55; E. G. Colborne, \$356.15; R. C. Colborne, \$309.71; M. W. Coleman, \$462.53; R. Congdon, \$696.99; J. L. Connelly, \$1,151.85; C. G. Connolly, \$809.10; J. E. Cook, \$1,885.41; W. A. Copland, \$481.50; J. F. Corish, \$948.47; R. C. Coulbourn, \$534.55; M. E. Cranston, \$428.17; J. J. Currie, \$739.77; S. A. Curry, \$312.81; F. J. Cutler, \$482.74; V. N. Davey, \$368.13; W. S. Davis, \$646.40; T. A. Daze, \$939.75; L. Desloges, \$900.53; W. K. Douglas, \$429.20; W. M. Dowling, \$402.20; C. Duncan, \$1,124.52; P. M. Eldridge, \$317.16; J. E. Fanning, \$1,829.94; W. F. Ferguson, \$1,094.55; C. Flatt, \$455.66; J. A. Flatt, \$1,355.40; S. S. Foley, \$957.29; A. M. Foster, \$510.95; G. B. Foster, \$354.25; H. D. Fraser, \$381.25; P. Gauchier, \$851.50; J. E. Gemmell, \$610.50; B. C. Germain, \$305.95; A. R. Gillies, \$517.40; P. A. Girard, \$426.25; J. J. Gordon, \$486.76; R. M. Gordon, \$830.92; G. Grady, \$406.14; W. G. Grant, \$487.39; W. J. Green, \$916.43; R. A. Greig, \$129.22; A. E. Groatbridge, \$575.50; H. D. Hadland, \$771.99; C. Hansen, \$1,096.05; W. F. Hargreaves, \$2,177.84; T. F. Harrison, \$364.03; J. A. Hart, \$379.97; U. Heijari, \$399.80; B. Henderson, \$539.27; A. K. Herrington, \$402.10; W. L. Hetherington, \$399.36; L. W. Hicks, \$535.84; E. Hickson, \$375.15; H. G. Hirkson, \$1,007.43; L. W. Hill, \$735.68; W. A. Hoffman, \$324.50; O. Hofo, \$332.75; L. T. Holmes, \$350.94; E. J. Holohan, \$977.95; W. C. Hooper, \$388.55; E. F. Howley, \$477.33; F. T. Hughes, \$336.76; W. L. Hughes, \$743.17; E. Humphrey, \$388.75; J. D. Hunter, \$680.63; D. Hutchison, \$356.50; W. H. Irvine, \$400.93; H. E. Jenkins, \$1,595.75; N. S. Jensen, \$478.98; R. V. Johnson, \$312.10; D. G. Joy, \$1,320.04; C. E. Keating, \$337.96; J. F. Keenleyside, \$519.94; B. A. Kelly, \$1,144.54; F. M. Kelly, \$353.23; P. Kelly, \$927.30; J. L. Kennedy, \$905.32; W. Kilgour, \$561.79; J. Kenzuck, \$540.72; E. Lamarque, \$325.24; F. A. Lavery, \$310.80; W. S. Lawson, \$657.33; W. R. Leavitt, \$3,655.86; C. A. Lebeuf, \$1,266.03; M. F. Leighton, \$493.95; C. W. Lenaghan, \$600.93; D. R. Lewis, \$366.30; H. E. Life, \$314; H. B. Lihberg, \$735.79; L. Loucheed, \$482.90; D. MacDonald, \$567.75; P. W. MacDonell, \$763.12; G. T. MacFarlane, \$356.54; S. Z. Mack, \$318.50; J. A. Mackenzie, \$682.47; D. W. MacLean, \$684.89; J. S. MacWain, \$309.65; B. Marshall, \$612.15; B. L. Marshall, \$774.16; A. Martin, \$351.15; P. B. Martin, \$358.05; R. F. Martin, \$706.85; W. D. Martin, \$441.85; L. M. Mattern, \$462.64; E. H. Matthews, \$908.76; S. A. McDougall, \$443.40; E. S. McDowell, \$357.80; A. C. McEachern, \$2,387.43; G. L. McGee, \$387; D. S. McGray, \$311; K. H. McIntosh, \$896.76; D. A. McIntyre, \$621.13; M. H. McKie, \$466.65; J. H. McKinney, \$1,159.30; A. McLean, \$457.05; A. D. McLean, \$723.87; R. R. McMichael, \$308.45; J. H. McMillan, \$516.05; N. McMillan, \$380.22; W. F. McMillen, \$1,101.38; T. H. McSorley, \$925.55; J. G. Mill, \$1,208.10; T. O. Miller, \$1,123.60; S. W. Milner, \$913.88; T. R. Moore, \$2,467.03; J. Moreau, \$480.95; J. D. W. Morris, \$1,179.80; A. H. Morris, \$367.98; R. W. Mortensen, \$548.67; B. C. Moss, \$784.35; G. L. Muir, \$354.45; D. D. Murphy, \$697.08; A. Nantel, \$500; R. F. Neales, \$366.76; J. L. Neely, \$345.15; G. E. Ness, \$843.22; D. K. O'Gorman, \$436.20; K. Oliver, \$857; J. S. Petchersky, \$520.58; S. Peterson, \$1,643; L. G. Pettierow, \$413.77; J. E. Phillips, \$1,428.91; N. A. Phoenix, \$484.59; H. Pierson, \$1,062.75; R. Plante, \$895.25; L. F. Poal, \$1,021.44; V. M. Poland, \$340.15; P. J. Prokopy, \$377; R. Rayworth, \$1,821.97; W. E. Rea, \$297.22; J. Rescor, \$354.36; G. R. Reid, \$352.94; W. P. Ritchie, \$300.60; J. R. Robertson, \$961.14; P. G. Robinson, \$302.10; C. H. Ruthledge,

\$7-16
\$142.45; O. St. Jacques, \$882.17; M. Sapara, \$1,113.64; K. F. Saunders, \$598.07; G. W. Scivener, \$300.75; P. W. Sietz, \$202.05; W. Sealey, \$334.82; C. W. Shamer, \$511.37; R. N. Sharpe, \$313.60; C. E. Sherwood, \$404.91;
T. M. Smith, \$232.87; G. U. Shirley, \$973.45; H. C. Simpson, \$377.10; J. A. Simpson, \$572.35; J. N.
Simsen, Jr., \$1,115.61; G. Singer, \$346.82; P. F. Skau, \$932.12; T. G. Slann, \$571.02; I. Smallenberg, \$479.85;
A. J. Smith, \$206.35; E. W. Smith, \$526.10; J. D. Smith, \$434.95; J. E. Smith, \$548.43; W. J. Smith, \$423.35;
L. G. Southerton, \$303.20; R. M. Stanley, \$399; R. M. Steers, \$581.58; H. K. Stewart, \$652.85; R. J. Stewart,
\$942.27; G. R. Stinson, \$179.05; C. Stuart, \$58.55; C. D. Summer, \$372.26; W. Swansky, \$334.82; J. A. Tailon,
\$758.95; W. T. Taft, \$1,959.09; J. L. Tate, \$368.55; G. L. Taylor, \$1,203.78; J. A. Taylor, \$510.58; M. Taylor,
\$445.55; N. C. Terry, \$1,107.11; J. A. Z. F. Tetraault, \$815.85; C. W. Thomas, \$313.95; C. Thompson, \$1,490.52;
J. W. Tibberts, \$158.94; D. H. Topps, \$1,555.38; H. Toop, \$1,190.53; J. Tovey, \$432.95; W. V. Tucker, \$1,133.63;
D. B. Tweedy, \$795.73; A. Valchnek, \$1,685.70; T. Verotteo, \$524.85; A. H. Walker, \$1,194.02; J. G. Wall,
\$787.35; P. A. Wallace, \$319.26; G. E. Wallingford, \$248.10; J. A. Wasletoe, \$820.31; H. H. Watson, \$301.32;
H. Webb, \$499.50; D. J. Webster, \$480.45; G. Wells, \$310.85; II. J. Wells, \$1,101.75; C. A. Whittel, \$1,007.18;
K. R. Whitel, \$331.41; W. C. Willcock, \$526.65; T. William, \$333.90; A. L. Wilson, \$406.25; B. H. Witherspoin,
\$1,646.71; C. W. Workman, \$543.55; J. R. Wright, \$411.50; F. Young, \$1,215.03; J. P. Zimmerman, \$650.23;
S. O. Zimmermann, \$2,021.75.

—

C This amount covers the pay and allowances of both staff and pupils. The main items included, in addition to pay issued to personnel, are: assigned pay, \$10,944,674.96; dependents' allowances, \$29,575,647.46 and outfit allowances, \$2,123,712.59. Details of the rates of pay and particulars of the main allowances have been dealt with under General Comments. Payments in excess of those authorized by regulations were made from this allotment to the following officers: F/O J. G. C. Cook, \$35, P/O K. W. T. Wright, \$35. The amounts represent civilian clothing allowance grants to which they were not entitled.

J) This expenditure is classified as follows: fuel, \$3,863,838.19; light, water and power, \$2,322,861.92; rents, \$604,478.71; miscellaneous operating expenses, \$31,325.40.

E This amount represents the cost of new construction, repairs, improvements and maintenance of British Commonwealth Air Training Plan establishments. While disclosure of a wider range of details is omitted for security reasons, a general classification of expenditures follows: construction by contract, \$20,533,703.09; construction by Department of Transport, \$9,199,275.25; construction by R.C.A.F. Construction and Engineering Division, \$1,642,653.64; acquisition of land, \$56,038.28; repairs and alterations, \$2,227,391.82.

F This amount covers the acquisition and maintenance of aircraft, aero engines and accessories. Elementary, advanced and operational training craft are the types generally in service in the British Commonwealth Air Training Plan but considerable numbers of other types are used in the training of navigators, bombers and air gunners.

H From this account, gross payments of \$28,830,689.19 were made to private companies which, under contracts with the Crown, were responsible for the operation and maintenance of Elementary Flying Training Schools and Air Observer Schools. The sum of \$1,098,514.64, representing a portion of the savings on operation and maintenance due to the Crown under the terms of the above mentioned agreements, was returned and credited to the allotment.

K This amount was expended as follows: laundry, \$938,297.90; medical services, \$2,366,964.81; sundries, \$1,048,920.12.

List of Suppliers

Suppliers and contractors receiving \$10,000 or more (amounts shown in brackets represent payments in connection with cancellation of contracts) are listed below.

George C. Abbott Ltd., \$119,947.39; Able Produce & Vegetable Co., \$13,233; Acadia Construction Co., Ltd., \$155,634.10; Acme Construction Co., Ltd., \$57,031.17; Acme Glove Works Ltd., \$108,282.18; Acme Machine Co., \$14,771.12; Acme Office Supplies Ltd., \$12,779.73; Acme Steel Co. Can., Ltd., \$11,536.28; Acton Rubber Ltd., \$11,120; J. D. Adams Ltd., \$150,598.73; Adams & Westlake Co., \$23,938.47; Adel Precision Products, \$167,381.06; Advertising Agencies of Canada, \$190,139.21; Aga Heat (Canada) Ltd., \$57,315.61; Aerod Bearings Co. Ltd., \$21,821.93; Aircraft Repair Ltd., \$4,651,087.18; Aircraft Supply & Equipment Co., Ltd., \$94,553.39; D. Aitken, \$10,221.98; Ayco Domet Metal Products Ltd., \$22,636.46; Albert & McCaffery Ltd., \$30,113.61; Alberta Laundry Ltd., \$18,060.94; Alberta Master Bakers, \$26,564.73; Alberta Motor Boat Co., \$16,970.61; Province of Alberta (Various Departments), \$36,950.93; University of Alberta, \$215,233; Fred Adler, \$25,143.66; Allison Armature Manufacturing Co., \$450,113.79; The Allene Co., Ltd., \$11,804.91; Alma Sales & Service Co., \$21,655.85; Alpha Arcon Radio Co., Ltd., \$35,719.05; Aluminum Company of Canada Ltd., \$20,829.70; Aluminium Goods Ltd., \$12,917.33; Amalgamated Electric Corp., \$208,103.84; American Bosch Corp., \$102,153.45; Amerson Can. Co., Ltd., \$25,754.72; American Pad & Textile Co., \$19,444.13; Anderson Plumbing Co., \$14,445.78; Anglo Canadian Oils Ltd., \$232,918.30; Anglo-Newfoundland Development Co., Ltd., \$1,779.95; Angus & Taylor Ltd., \$57,163.94; Anthes Foundry Ltd., \$16,629.42; Antigosti Shipping Co., \$153,894.75; Arctic Ice Co., Ltd., \$15,454.90; The Arctic Oil Co., \$26,475; Armour Salvage & Towing Co., Ltd., \$25,015.65; Armco Towing Agency Ltd., \$15,132.25; Armstrong Bros., \$394,554.91; Arrow Hart & Hageman (Canada) Ltd., \$40,069.09; Art Cleaners & Tailors, \$30,799.97; Art Electrical Engineers, \$10,936.94

Arthur & Conn Ltd., \$11,161.18; J. H. Ashdown Hardware Co., Ltd., \$38,938.12; Assiniboia Engineering Co. (Alberta), \$383,116.62; Assiniboine Golf Club, \$15,000; Associated Chemical Co. Canada Ltd., \$20,839.64; Associated Screen News Ltd., \$197,574.71; Atlantic Construction Co., Ltd., \$46,350; Atlas Construction Co., Ltd., \$3,345,898.18; Atlas Lumber Co., Ltd., \$12,595.33; Atlas Plywood Corp. of Canada Ltd., \$18,317.42; Atlas Poplar Co., Ltd., \$110,964.01; Automatic Electric (Canada) Ltd., \$261,567.71; Automatic Electric Sales & Service Co., Ltd., \$31,984.57; Aviation Electric Ltd., \$2,720,176.79; Avon River Power Co., Ltd., \$19,357.96; Aylmer Dairy, \$10,695.66.

B. G. Corporation, \$227,993.91; Backstay Standard Co., Ltd., \$17,000, (\$27.92); Gerard A. Baert, \$22,546.37; Philippe Baillargeon & Sons, \$85,552.98; Frank Bakas, \$22,500; R. M. Ballantyne Ltd., \$15,757.94; W. L. Ballentine Co., Ltd., \$165,774.60; Baragar Bros., \$78,346.77; G. E. Barbour Co., Ltd., \$24,702.40; Barr & Anderson Ltd., \$52,286.32; Barrie Glove & Knitting Co., Ltd., \$68,477.15; Bastien Brothers, \$25,642.18; Bauer & Black, Ltd., \$41,812.50; J. H. Baxter & Co., Ltd., \$15,204.52; G. E. Baynes, \$141,259.10; Beach Avenue Shipyards, \$33,000; W. D. Beath & Son, Ltd., \$65,255.21; Beatty Bros., Ltd., \$13,208.18; Beaver Alberta Lumber Ltd., \$45,244.42; Beaver Lumber Co., Ltd., \$15,173.90; Belgian Dry Cleaners, \$10,641.61; Bell Aircraft Corp., \$10,530.04; Bell Refining Co., Ltd., \$33,445.41; Bell Telephone Co. of Canada Ltd., \$475,940.09; Belmont Construction Co., Ltd., \$235,833.94; Geo. H. Belton Lumber Co., \$20,435.69; Bendix Elipise Canada, Ltd., \$300,341.28; Bennett Pratt, Ltd., \$100,708.62; Bennett & White Construction Co., Ltd., \$2,629,132.80; Bennett & White of Edmonton, Ltd., \$204,886.03; Bennett & Wright, Ltd., \$28,872.62; A. C. Benson Shipyard, Ltd., \$37,355.04; Berkel Products Co., Ltd., \$12,342.73; Berthierville Machine Shop, \$50,510.50; Bertrand & Frere, \$45,949.32; J. Bertrand & Frere, \$25,628.03; Berwick Bakery, \$10,306.76; Bethlehem Steel Export Corp., \$266,298.52; Betty's, Ltd., \$10,631.66; Biltmore Shirt Co., Ltd., \$20,411.16; Roy Bingley Engineering, Ltd., \$24,834; W. Bingley & Son, Ltd., \$39,200; Bird Construction Co., Ltd., \$1,337,739.29; Blackford Shoe Mfg. Co., Ltd., \$10,891.37; Blair, White & O'Keefe, Ltd., \$11,812.50; Blakeny & Son, Ltd., \$23,449.55; G. S. Blakeslee & Co., Ltd., \$20,102.84; Blue Ribbon, Ltd., \$11,432.48; B. Boe, Ltd., \$74,782.80; Boeing Aircraft of Canada, Ltd., \$2,966,146.89, (\$3,474.95); Joseph Boily, \$15,907.39; Bolands Bros., \$12,913.25; Bonaventure & Gaspé Tel. Co., Ltd., \$10,996.10; Booth Fisheries Canadian Co., Ltd., \$10,300.50; The Borden Co., Ltd., \$55,151.78; Henry Borger & Son, Ltd., \$11,243.23; Boudreau & Paradis, \$35,187.95; Boulbee, Ltd., \$22,121.05; Boundary Bay Flying Training School, Ltd., \$607,412.83; S. F. Bowser Co., Ltd., \$253,998.15; W. Boyle, \$17,103.42; Brandon Creamery & Supply Co., Ltd., \$37,795.77; Brandon Packers, Ltd., \$26,168.64; Brandram Henderson, Ltd., \$26,514.16; Brantford Oven & Rack Co., \$19,213.39; Bras d'Or Coal Co., Ltd., \$97,449.33; Breadner Co., Ltd., \$14,364.97; Douglas Bremner Construction, Ltd., \$20,410.92; W. C. Brennan Contracting Co., \$742,306.60; Brennan Paving Co., Ltd., \$147,832.19; British Aeroplane Engines, Ltd., \$1,473,401.71; British American Oil Co., Ltd., \$3,071,477.28; British American Paint Co., Ltd., \$15,705.62; British Columbia Cement Co., Ltd., \$17,869.17; British Columbia Crossarm Co., Ltd., \$13,317.26; British Columbia Electric Railway Co., Ltd., \$364,383.64; British Columbia Equipment Co., Ltd., \$1,302.12; British Columbia Fruit Lands, \$18,815.30; British Columbia Fuel Co., Ltd., \$10,552.45; British Columbia Marine Engineers & Shipbuilders, Ltd., \$11,703.37; Province of British Columbia (Various Departments), \$17,312.93; British Columbia Steamship Co., Ltd., \$38,470.77; British Columbia Telephone Co., \$533,102.99; University of British Columbia, \$15,102; British Ropes (Canadian) Factory, Ltd., \$38,436.16; British Yukon Navigation Co., \$1,635,524.10; Brookelhurst Swiss Embroidery Co., \$21,543.61; Brookfield Bros., Ltd., \$27,217.59; Brown Boggs Foundry & Machine Co., Ltd., \$12,173.02; Brown & Rutherford, Ltd., \$24,304.03; Brunner Corporation (Canada), Ltd., \$46,465.65; Bryce Bakeries, Ltd., \$15,986.22; La Buanderie Levis, \$25,409.43; Buchan Construction Co., \$247,685.36; F. L. Buchanan, Ltd., \$27,488.78; Buckersfields, Ltd., \$13,880.93; Buell Manufacturing Co., \$104,899.75; Building Products & Coal Co., \$15,086.59; George Bumphrey, \$11,491.56; W. W. Burdett & Co., \$22,820.56; Burlee, Ltd., \$21,699.54; Burns & Co., Ltd., \$697,892.35; P. Burns & Co., Ltd., \$34,485.39; Burrard Shipyard & Engineering Works, Ltd., \$47,502.15; Butterfly Hosiery Co., \$16,632.73.

C-O-Two Fire Equipment of Canada, Ltd., \$242,020.02; City of Calgary (Various Departments), \$140,539.95; Calgary Power Co., Ltd., \$269,907.94; Cambridge Instrument Co., Inc., \$49,092.68; Cambridge Knitwear Mills, Ltd., \$17,540.01; Cameron & Phin, \$78,419.10; Campbell Bros. & Wilson, Ltd., \$21,431.36; Campbell Manufacturing Co., Ltd., \$23,562.57; Campbell Steel & Iron Works, Ltd., \$17,716.96; Campbell Wilson & Strathdee, Ltd., \$10,679.68; Canada Cement Co., Ltd., \$491,317.52; Canada Coal, Ltd., \$116,171.01; Canada Comforter Co., Ltd., \$14,212.08; Canada Crane & Shovel Co., \$217,392.98; Canada Creosoting Co., Ltd., \$55,831.62; Canada Cycle & Motor Co., Ltd., \$31,328.28; Canada & Dominion Sugar Co., Ltd., \$56,555.54; Canada Felting Co., Ltd., \$10,577.74; Canada Ingot Iron Co., Ltd., \$11,636.24; Canada Motor Products, Ltd., \$12,897.83; Canada Packers, Ltd., \$1,144,593.92; Canada Paint Co., Ltd., \$13,099.99; Canada Roof Products, Ltd., \$12,723.51; Canada Starch Sales Co., \$46,306.93; Canada Steamship Lines, Ltd., \$36,397.03; Canada West Shoe Manufacturing Co., Ltd., \$39,071.14; Canada Wire & Cable Co., Ltd., \$196,615.02; Canadian Aircraft Instruments & Accessories, Ltd., \$216,548.26; Canadian Airways, Ltd., \$1,852,304.11; Canadian Airways (Training), Ltd., \$1,082,525.95; Canadian Asbestos Co., \$10,612.95; Canadian Aviation Products, Ltd., \$35,616.89; Canadian Bakeries, Ltd., \$28,976.59; Canadian Bitumuls Co., Ltd., \$109,597.51; Canadian Boxes, Ltd., \$21,639.54; Canadian Bridge Co., Ltd., \$148,361.39; Canadian British Columbia Telephones & Supply, \$26,324.26; Canadian Brown Steel Tank Co., Ltd., \$36,190.35; Canadian Cannars, Ltd., \$49,956.51; Canadian Cannars (Western), Ltd., \$61,883.92; Canadian Car & Foundry Co., Ltd., \$15,718,964.27; Canadian Car Munitions, Ltd., \$913,657.64; Canadian Cellulocotton Products, Ltd., \$16,976.15; Canadian Comstock Co., Ltd., \$674,158.11; Canadian Doughnut Co., Ltd., \$11,421.86; Canadian Durex Abrasives, Ltd., \$36,367.78; Canadian Fairbanks Morse Co., Ltd., \$263,445.72; Canadian Fishing Co., Ltd., \$11,843.36; Canadian Forest Products, Ltd., \$61,929.09; Canadian General Electric Co., Ltd., \$2,512,661.11; Canadian Hanson & Vanwinkle Co., \$12,616.80;

Canadian Hoffman Machinery, \$19,938.11; Canadian Ice Machine Co., Ltd., \$33,548.21; Canadian Import Co., Ltd., \$17,318.77; Canadian Industries, Ltd., \$563,364.90; Canadian Ingersoll Rand Co., Ltd., \$18,478.72; Canadian International Paper Co., \$11,058.31; Canadian Johns Manville Co., Ltd., \$58,091.63; Canadian Kodak Sales, Ltd., \$391,123.42; Canadian Leco Lamps, Ltd., \$45,482.03; Canadian Line Materials, Ltd., \$41,939.20; Canadian Lugged Air Co., Ltd., \$89,192.33; Canadian Lumber Co., Ltd., \$24,757.68; Canadian Marconi Co., \$18,101,196.7; Canadian Marine Co., Ltd., \$130,451.01; Canadian National Carbon Co., Ltd., \$69,333.91; Canadian National Exhibition, \$69,856.41; Canadian National Express, \$517,263.46; Canadian National Railways, \$12,813,467.69; Canadian National Steamships, \$717,416.78; Canadian National Telegraphs, \$1,220,298.16; Canadian Northern Pacific Railway, \$11,639.66; Canadian Oil Companies, Ltd., \$110,703.22; Canadian Pacific Airlines, Ltd., \$3,113,417.17; Canadian Pacific Express Co., \$318,965.62; Canadian Pacific Railway Co., \$9,806,289.99; Canadian Pacific Telegraphs, \$12,014.57; Canadian Pneumatic Tool Co., Ltd., \$18,351.63; Canadian Printing Sales, Ltd., \$56,008.20; Canadian Power Boat Co., Ltd., \$10,803.77; Canadian Pratt & Roofing, Ltd., \$33,519.86; Canadian Shirt & Overall Co., Ltd., \$32,614.27; Canadian Silk Manufacturing Co., Ltd., \$18,219.16; Canadian Steel Corporation, Ltd., \$12,051.97; Canadian Telephones & Supplies, Ltd., \$91,075.23; Canadian Traction, Ltd., \$161,056.53; Canadian Tube & Steel Products, Ltd., \$18,251.85; Canadian Utilities, Ltd., \$81,875.60; Canadian Vickers, Ltd., \$32,097,709.52; Canadian Western Lumber Co., Ltd., \$17,571.54; Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., \$166,095.04; Canadian Westinghouse Co., Ltd., \$352,300.78; Canadian White Pine Co., Ltd., \$18,568.05; Canadian Wood Pipe & Tanks, Ltd., \$58,316.13; Canadian Wooden Aircraft, Ltd., \$362,568.77; Canadian Wright, Ltd., \$740,123.85; Cannon Electric Co., Ltd., \$252,304.70; E. G. M. Cape & Co., Ltd., \$2,229,967.92; Carnation Milk Co., Ltd., \$49,747.86; Carpenter Motor Supply Ltd., \$18,926.33; Hugh Carson Co., Ltd., \$100,148.37; A. J. Carter Manufacturing Co., Ltd., \$58,195.38; Carter Construction, Ltd., \$34,666.30; Carter-Halls-Aldinger Company Limited, \$5,197,674.32; Carters Ltd., \$18,028.97; Cashin & Co., Ltd., \$178,944.89; Casselman Co., \$27,671.69; Thomas W. Cassidy, \$20,000; Central Aircraft, Ltd., \$4,566,320.29; Central Alberta Dairy Pool, \$50,972.20; Central Manitoba Flying Training School, Ltd., \$771,632.99; Central Scientific Co., of Canada, Ltd., \$13,262.82; Central Shipper Co., \$14,042.65; Cessna Aircraft Co., \$171,062.18; Champion Spark Plug Co. of Canada, Ltd., \$91,854.29; M. R. Chappell, \$443,522.33; Chappelle & Watt, \$57,028.40; Chappells Ltd., \$10,879.99; Chesapeake & Ohio Railway, \$30,535.83; Children's Shoe Manufacturing Co., Ltd., \$36,671.88; Chisholm Trucking Service, \$11,654.50; Christie Laundry, \$12,539.27; Christie Tailoring, \$20,035.73; Chrysler Corporation of Canada, Ltd., \$49,543.65; Chzykz Metal & Wiping Cloth Co., \$12,712.45; Cities Service Oil Co., Ltd., \$42,260.82; Citizens Dairy, \$67,115.29; City Dairy Creamery, \$20,072.26; Clare Bros. Western Ltd., \$41,457.54; Claresholm Creamery, \$11,543.40; Enoch Clark (Estate), \$15,840; Clark Ruse Aircraft, Ltd., \$3,729,129.77; E. R. Clarke, \$13,618.90; J. Pope Clarke, \$14,747.63; Clarke Steamship Co., \$72,870.50; Claydon Co., Ltd., \$1,297,407.44; Clayton & Sons, Ltd., \$264,082.03; Cleveland Pneumatic Tool Co. Canada, Ltd., \$191,751.37; Cluett Peabody & Co. of Canada, Ltd., \$113,139.28; Coal Importers Assn., \$169,940.99; Coal Sellers Co., Ltd., \$99,318.34; Coast Construction Co., Ltd., \$3,145,960.08; Coates, Ltd., \$146,874.71; Cobequid Power Co., Ltd., \$62,606.61; Cobourg Matting & Carpet Co., Ltd., \$10,256.68; Cockshutt Moulded Aircraft, Ltd., \$2,426,164.44; Cockshutt Plow Co., Ltd., \$1,168,785.94; Code Felt & Knitting Co., Ltd., \$44,671.19; Codville Co., Ltd., \$3,167.10; Colas Roads, Ltd., \$33,665.59; Coleman Lamp & Stove Co., Ltd., \$33,629.47; Colgate-Palmolive-Peet Co., Ltd., \$10,352.63; Collet Fences, Ltd., \$140,466.11; Colonial Steamships, Ltd., \$29,336.82; Columbia Bitulithic Ltd., \$640,353.46; R. B. Colwell Ltd., \$14,708.27; Commercial Tire (Alberta), Ltd., \$53,751.68; Commodity Prices Stabilization Corp., Ltd., \$1,391,908.06; Concrete Pipe, Ltd., \$10,863.22; Conger Lehigh Coal Co., Ltd., \$11,991.26; Connolly & Twissell, Ltd., \$272,139.93; J. H. Connor & Son, Ltd., \$73,841.45; Consolidated Aircraft Corp., \$10,339.90; Consolidated Engines & Machinery Co., Ltd., \$32,828.23; The Consumers Gas Co., of Toronto, \$10,993.41; Consumers Glove Co., Ltd., \$45,843.45; H. W. Cooley Machine & Arms Co., Ltd., \$52,962.72; Cook Clothing Co., Ltd., \$583,184.42; Co-operative Federée de Quebec, \$72,172.37; Co-operative Processing Association, \$10,867.06; Corbeil, Ltd., \$51,195.44; Cordage Distributors, Ltd., \$23,610.12; H. W. Corkum, \$22,155.85; Corman Engineering Co., Ltd., \$23,054.61; Cote Boivin & Cie, Inc., \$15,003.94; J. A. & M. Cote, Ltd., \$46,324.72; E. T. Coulombe & Cie, \$28,202.41; Couture & Toupin, \$86,661.68; Cow & Gate (Canada), Ltd., \$12,051.60; C. F. Cox, \$10,318.48; Crane, Ltd., \$160,681.67; Crémérie de Victoriaville, \$10,790.91; Crescent Creamery Co., Ltd., \$24,168.15; Geo. W. Crothers, Ltd., \$10,202.39; Crowe Foulds Building Co., \$10,495.49; J. J. Crowe Co., Ltd., \$12,379.61; Crown Paving & Construction Co., \$367,857.93; Cruise Dairy, Ltd., \$24,494.50; Crystal Dairy, Ltd., \$39,339.21; Cub Aircraft Corporation, Ltd., \$114,635.98; S. Cunard & Co., Ltd., \$57,223.61; Cunard White Star, Ltd., \$209,315.26; Cunningham & Wells, Ltd., \$11,527.91; Curran & Briggs, Ltd., \$276,304.35; Curry Construction Co., \$49,312.61; Curtiss Wright Corp., \$312,413.46; Cutting Tools & Gauges, Ltd., \$51,832.44.

H. Dagenis, \$101,758.23; Daoust, Lalonde & Co., Ltd., \$51,980.52; Darling Bros., Ltd., \$14,276.55; Dauphin Sanitary Steam Laundry, \$12,416.17; Davis Automatic Controls, Ltd., \$11,294.28; Davis and Fraser, \$37,507.67; Dawson Wade & Co., Ltd., \$713,882.90; Deacon Bros., Ltd., \$492,734.84; Defence Communications, Ltd., \$102,184.28; Defence Industries, Ltd., \$1,962,239.27; De Havilland Aircraft of Canada, Ltd., \$691,986.55; Delaware & Hudson Railway Co., \$120,925.17; Delta Corporation, \$13,851.39; DeVilbiss Manufacturing Co., Ltd., \$24,236.57; DeWalt Dishier Corporation, Ltd., \$16,898.90; De Winton F. T. S. Ltd., \$334,132.40; T. A. S. Dawolf & Son, Ltd., \$21,196.08; Dexter Construction Co., Ltd., \$62,908.79; Diamond Construction Co., Ltd., \$340,288.72; Diamond Construction & Engineering Co., \$20,570.48; Dibblee Construction Co., Ltd., \$45,426.03; Sydney A. Drey, \$12,500; J. C. Dill Construction Co., \$20,479.27; Dill Manufacturing Co., Canada, Ltd., \$20,292.88; Direct Factory Sales, Ltd., \$14,113.37; Henry Disston & Sons, Ltd., \$22,663.91; James D. Doherty Manufacturing Co., Ltd., \$18,000.45; Dominion Atlantic Railway Co., \$41,906.34; Dominion Bedding Co., Ltd., \$58,212.88; Dominion Bridge Co., Ltd., \$189,056.76; Dominion Chain Co., Ltd., \$12,473.33; Dominion

Coal Co., Ltd., \$1,383,080.14; Dominion Construction Co., Ltd., \$290,640.17; Dominion Electric Power, Ltd., \$10,195.64; Dominion Electrolhome Industries, Ltd., \$1,291,293.72; Dominion Fruit, Ltd., \$12,651.21; Dominion Merchants Co., Ltd., \$54,871.27; Dominion Oilcloth & Linoleum Co., Ltd., \$24,899.82; Dominion Oxygen Co., Ltd., \$1,195.99; Dominion Rubber Co., Ltd., \$343,361.27; Dominion Safe & Vault Co., Ltd., \$10,193.40; Dominion Shuttle Co., \$14,047.61; Dominion Skyways Observers, Ltd., \$2,004,615.30; Dominion Skyways Training Ltd., \$2,009,448.08; Dominion Sound Equipment, \$119,936.67; Dominion Steel & Coal Corporation, Ltd., \$129,604.70; Dominion Tar & Chemical Co., Ltd., \$13,483.68; Dominion Textile Co., Ltd., \$187,022.33; Dominion Twist Drill Ltd., \$11,154.52; Dominion Wire Rope & Cable Co., Ltd., \$17,641.49; Doncaster Construction Co., \$545,510.24; James T. Donnelly Co., \$10,569.24; Dorosz Brothers, \$33,663.10; Dorothea Hats, Ltd., \$35,394.86; The Dorr Co., Inc., \$69,112.36; Douglas Aircraft Co., Inc., \$36,769.28; Douglas Bros., \$14,938.05; George P. Duwe Co., Ltd., \$32,413.08; Dowsell Lees & Co., Ltd., \$15,669.87; Dowty Equipment (Canada), Ltd., \$454,466.61; Drumheller Coal Operators Ltd., \$194,265.97; Drummond McCall & Co., Ltd., \$139,260.10; Drummondville Cotton Co., \$13,013.85; Ludger Duchaine Inc., \$53,259.59; A. N. Duff, \$64,942.85; Dumarts, Ltd., \$22,210.29; Dumore Co., \$18,562.15; Dunlop Tire & Rubber Goods Co., Ltd., \$374,383.79; Dunnville Dairy, \$10,613.83; Duplate Canada, Ltd., \$17,536.49; R. R. Dupere, \$10,207.03; E. I. Dupont De Nemours & Co., \$22,058.43; Dutton Brothers & Co., \$603,397.57.

Eagle Shoe Co., Ltd., \$93,759.74; Eastern Bakeries, \$11,117.69; Eastern Canada Stevedoring Co., Ltd., \$15,478.18; Eastern Dry Cleaners, \$31,310.88; Eastern Hay & Feed Co., Ltd., \$33,827.70; Eastern Light & Power Co., Ltd., \$52,174.06; Eastern Ontario Flying Training School, Ltd., \$40,411.01; Eastman Kodak Co., \$117,831.73; T. Eaton Co., Ltd., \$430,486.44; Eaton Knitting Co., Ltd., \$22,669.81; Eau Claire Sawmills, Ltd., \$10,816.57; W. G. Edge, Ltd., \$60,089.73; City of Edmonton (Various Departments), \$192,067.47; Edmonton Flying Training School, Ltd., \$742,785.89; Edmonton Produce Co., Ltd., \$28,119.43; Edmonton Tire Exchange Co., Ltd., \$55,614.06; Eggett & Co., \$43,234.56; G. S. Eldridge & Co., Ltd., \$29,087.67; Electric Tamper & Equipment Co. of Canada, Ltd., \$155,164.34; Electrical Mfg. Co., Ltd., \$36,505.09; La Cie Electrique du Saguenay, \$27,250.44; Elliott Marr & Co., Ltd., \$14,234.09; W. E. Emerson & Sons, Ltd., \$199,948.92; Empire Brass Mfg. Co., Ltd., \$14,976.26; Empire Cleaning & Dyeing Co., \$10,938.20; Empire Hanna Coal Co., Ltd., \$153,810.97; Empire Soap Co., Ltd., \$10,090.29; Enamel & Heating Products, Ltd., \$83,239.85; Engineering Products of Canada, Ltd., \$2,011,321.68; Engineering Tool and Forgings, Ltd., \$17,736.43; English Electric Co., Canada, Ltd., \$12,759.43; T. H. Estabrooks Co., Ltd., \$34,237.90; Town of Estevan, \$10,003.72; Evans Coleman & Evans, Ltd., \$475,000.27; Evans Gravel Surfacing Co., Ltd., \$63,193.15; Exide Batteries of Canada, Ltd., \$378,112.66.

Fairchild Aircraft, Ltd., \$14,054,727.69; Fairchild Engine & Aeroplane Corp., \$276,130.15; Fairmont Co., Ltd., \$31,417.16; Fairview Creamery, \$15,668.63; Victor D. Falconer, \$19,993.10; Farmers Co-operative Creamery Co., Ltd., \$27,650.25; Federal Aircraft, Ltd., \$7,284,836.90; Federal Belting & Asbestos Co., Ltd., \$18,421.06; Federal Equipment Co., Ltd., \$12,743.25; Federal Sales & Engineering, Ltd., \$14,354.97; Federal Telephone & Radio Corp., \$210,446.23; Federal Wire & Cable Co., Ltd., \$76,815.45; Fergusson Atlantic Underwear, Ltd., \$34,623.14; Ferranti Electric Co., Ltd., \$14,831.23; J. G. Field & Son, \$45,635; Firestone Tire & Rubber Co., of Canada, Ltd., \$187,522.87; Fisher Plumbing & Heating Co., \$28,431.63; G. W. Fitzgerald, \$11,173.82; Flaberty Manufacturing Co., Ltd., \$11,004.77; Fleck Bros., Ltd., \$14,535.05; Fleet Aircraft, Ltd., \$4,880,844.25; F. W. Flett, \$21,253.70; Flex-O-Tube Co., \$11,351.02; Stanley Foisy Engr., \$16,856.54; Folmer Graflex Corporation, \$20,644.95; Robert Forbes Co., Ltd., \$23,002.55; Ford Motor Co. of Canada, Ltd., \$601,965.83; Fort Garry Dyers & Cleaners, Ltd., \$47,414.03; Fort Garry Tire & Service, Ltd., \$35,709.97; Four Wheel Drive & Auto Co., Ltd., \$106,750.89; Francis Bakery, \$14,424.12; Frank's Shoe Repair, \$11,368.95; Fraser MacDonald & Co., Ltd., \$91,276.05; Freed & Freed, Ltd., \$163,610.50; The Freedman Co., \$303,547.72; Frid Construction Co., Ltd., \$376,819.09; Fried Construction Co., Ltd., \$235,029.07; Frontenac Construction Co., \$154,656.40; Frontenac Shoe, Ltd., \$21,756; Frost Machinery Co., \$43,848.19; Frost Steel & Wire Co., Ltd., \$15,493.33; Gordon H. Fuller Const. Co., \$83,433.61; P. Furlong, \$12,119.38; Furness Withy & Co., Ltd., \$74,822.69.

Gainers, Ltd., \$88,808.31; Gale Brothers, Ltd., \$144,860.89; Gamble-Robinson, Ltd., \$12,520.42; Gardner Equipment Co., Ltd., \$192,674.99; Garvin Ice & Fuel Co., \$19,224.01; Alexander I. Garvoek, Ltd., \$13,051.30; Gas & Oil Products, Ltd., \$410,189.02; Ralph Gascoyne, \$11,563.75; A. E. Gauthier, \$18,673.82; General Construction Co., Ltd., \$5,556,866.94; General Dairies, Ltd., \$65,743.63; General Dry Batteries of Canada, Ltd., \$31,963.15; General Milk Products, Ltd., \$43,025.63; General Motors Products of Canada, Ltd., \$368,854.80; General Steel Wares, Ltd., \$161,517.93; General Supply Co., Canada, Ltd., \$303,874.67; G. Ashley George, \$32,390.62; Georgian Bay Fruit, \$20,418.14; Gething Coal Mines, \$17,946.11; Gibbs Brothers, Ltd., \$60,092.69; F. R. Gibbs, \$18,274.42; R. E. Gibson & Co., \$53,735.75; W. F. Gibson & Sons, \$110,311.29; Alexander Gillen, \$11,587.45; Gillies Aviation Corp., \$63,388.93; Gillies-Guy, Ltd., \$39,925.02; Gilson Manufacturing Co., Ltd., \$12,343.90; Glasco, Ltd., \$13,782.78; Glen Roy Creamery, \$44,556.67; Globe Bedding Co., Ltd., \$21,131.54; Godson Contracting Co., \$56,361.92; Edouard Gohier, Ltd., \$14,337.76; Gold Glove Works, \$13,865.58; Goldsmiths Co. of Canada, Ltd., \$230,547.25; O. S. Gonya, \$17,031.52; Gooderham & Worts, Ltd., \$10,068.06; B. F. Goodrich Rubber Co., \$252,058.97; Goodrich Refining Co., Ltd., \$161,549.22; Goodyear Tire & Rubber Co. of Canada, Ltd., \$403,182.74; Gordon & Belyea, Ltd., \$41,285.47; Joseph Gould & Sons, Ltd., \$53,123.04; P. W. Graham & Sons, Ltd., \$129,635.38; Granby Aviation, Ltd., \$36,028.47; Grant Contracting Co., \$10,910; Gramm Meat Market, \$16,000.70; Grattan Construction Co., \$78,762.58; Gray Bonney Tool Co., Ltd., \$51,730.62; Great Northern Railway Co., \$33,743.12; Great West Coal Co., Ltd., \$81,547.71; Great West Distributors, Ltd., \$14,989.60; Great Western Garnet Co., Ltd., \$39,453.93; Greb Shoe Co., Ltd., \$20,270.25; B. Greening Wire Co., Ltd., \$31,621.25; Greenwood Coal Co., Ltd., \$29,844.64; Grey Line-Grey Fruit &

Produce, L. I., \$12,014.43; Grimes Manufacturing Co., \$73,555.24; Hector Groulx Engr., \$37,333.19; Grover Mills, Ltd., \$39,902.33; Guarantee Glove & Sport Garment Co., \$51,597.70; Guelph Elastic Hosiery Co., Ltd., \$12,086.88; Gunn Garment Ltd., \$19,226.47; E. & A. Gunther Co., Ltd., \$28,817.95; W. H. Gurney & Son, \$44,180.48; Gutter Percha & Rubber, Ltd., \$141,810.16; Gypsum Lime & Alabaster, Canada, Ltd., \$21,838.

Hagen, Empfhar Co., \$13,500; Halifax Shipyards, Ltd., \$27,112.08; Hall Gear & Machine Co., Ltd., \$27,288.50; Erle P. Halliburton, \$18,059.12; Halliday Co., Ltd., \$59,341.36; Halliday Dube Lumber Co., \$29,806.67; Hamilton Bridge Co., Ltd., \$10,956.59; Hamilton Flying Training School, Ltd., \$842,632.91; Hammond Furniture Co., \$37,733.23; Hampton Manufacturing Co., Ltd., \$11,707.27; T. W. Hand Fireworks Co., Ltd., \$975,187.33; Hansens Transfer, \$13,187.79; Hanson Lumber & Timber Co., Ltd., \$28,381.34; Harbour Coal Co. Ltd., \$102,931.57; J. & D. A. Harquail Co., Ltd., \$19,287.69; Hart Battery Co., Ltd., \$10,325.99; A. Harvey & Co., Ltd., \$16,502.22; Harvey Lunan Construction, \$27,616.51; J. A. Haugh Manufacturing Co., \$15,522.99; Hayes Industries Inc., \$11,534.90; W. A. Hayward, \$40,000; Geo. H. Hees Son & Co., Ltd., \$16,027.83; John Heney & Son, Ltd., \$13,320.43; Hepburn Bros., \$112,183.87; Milton Hersey Co., Ltd., \$23,291.63; Herunter, Joseph, \$10,700; Hick Glove Co., Ltd., \$36,251.09; High River Flying Training School, Ltd., \$738,475.02; Highway Paving Co., Ltd., \$139,798.52; Hill-Clarke-Francis, Ltd., \$605,452.19; Norman Hilsdon, \$20,827.66; Hilton Bros., Ltd., \$20,938; Hinde & Dauch Paper Co., Ltd., \$18,580.10; Hobart Manufacturing Co., Ltd., \$27,058.64; Hobbs Glass, Ltd., \$54,468.28; Hoffars Ltd., \$19,260.73; Holden Co., Ltd., \$16,535.15; S. S. Holden, Ltd., \$675,745.80; R. T. Holman Ltd., \$22,339.43; Home Oil Distributors Ltd., \$51,294.79; Hoover Machine Co., Ltd., \$219,270.35; Horgans Bakery, \$12,826.52; Horne & Pitfield, Ltd., \$14,979.89; Hornstrom Bros., \$138,376.50; Horton Steel Works, Ltd., \$206,749.16; Horwood Lumber Co., Ltd., \$32,692.73; Houston Co., Ltd., \$18,365.85; Howard Furnace Co., \$19,924.08; Hubley's, \$21,651.83; Hudson's Bay Co., Ltd., \$88,297.88; Humberstone Shoe Co., \$15,458.50; W. E. Hunsaker, \$13,595.50; Huron County Flying Training School, Ltd., \$632,548.01; Hyde & Miller, Ltd., \$43,341.83; Hygiene Products, Ltd., \$19,483.31.

Ideal Dairy Ltd., \$27,409.88; Ideal Launderers-Dry Cleaners, \$18,142.17; Ideal Stoker Co., \$15,978.90; La Cie Immobiliere de Ste. Marguerite, \$20,103.68; Imperial Oil, Ltd., \$14,120,123.05; Imperial Optical Co., Ltd., \$18,559.40; Imperiale Fuels Ltd., \$26,310.57; Independent Fish Co., \$10,274.11; Industrial Construction Co., \$76,686.41; Industrial Factors, \$24,964.50; Ingersoll Cream Cheese Co., Ltd., \$12,687.96; Instruments, Ltd., \$734,402.36; International Business Machines Co., Ltd., \$49,506.14; International Flare Signal Co., Ltd., \$749,460.74; International General Electric Co., \$14,340.51; International Harvester Co. of Canada, Ltd., \$951,584.95; International Laboratories, Ltd., \$10,510.03; International Paints (Canada), Ltd., \$144,988.32; International Silver Co. of Canada, Ltd., \$26,448.09; International Water Supply, Ltd., \$115,343.72; Iron Fireman Manufacturing Co. of Canada, Ltd., \$32,844.82; Irvin Air Chute, Ltd., \$1,764,299.06; Irving Oil Co., Ltd., \$51,096.57; Island Telephone Co., Ltd., \$18,220.70; Island Tug & Barge Co., \$25,787.94.

J. B. Jackson, Ltd., \$26,814.40; J. J. Jackson, \$41,920.77; Jacobs Aircraft & Engine Co., \$625,940.19; F. T. James Co., Ltd., \$64,017.11; Janizon Knitting Mills of Canada, Ltd., \$42,996.88; Jefferies & Sons, Ltd., \$11,042.81; Jeffrey & Jeffrey, Ltd., \$57,544.24; Jeffrey Manufacturing Co., Ltd., \$40,152.55; Jenish Bros., \$20,077.29; E. June & Bros., Ltd., \$11,550; Jobbing Construction Co., Ltd., \$123,354.23; Johnson Bros. Co., Ltd., \$447,698.84; Johnson & Johnson, Ltd., \$11,071.59; Johnstone Dairies, Ltd., \$21,308.46; Joliet Foundry and Tool Works, Ltd., \$26,163.12; J. Frank Jones Coal Co., Ltd., \$11,226.43; Ernest A. Jones Ltd., \$26,605.60; Ernest Bibb Jones, \$25,460.41; Sid Jones, \$10,494.92; Jones-Schofield-Hatheway, Ltd., \$13,079.88; Jones Tent & Awning, Ltd., \$64,966.41; Lewis F. June, \$17,000; Nikola Jurineich, \$25,586.15.

K. F. Transfer, \$20,239.08; Kaar Engineering Co., \$11,699.27; Kapuskasing Inn, \$16,856.38; Katchen Bros., \$56,003.63; Kaufman Rubber Co., Ltd., \$68,812.40; Julius Kayser & Co., Ltd., \$122,355.03; Robert Kedzie, \$10,081.75; Chris Keenan & Sons, Ltd., \$73,989.11; Kelly & Cracknell Ltd., \$58,033.99; Kelly Douglas & Co., Ltd., \$16,130.33; H. Kelly & Co., Ltd., \$61,640.54; W. H. Kelly, \$15,122.88; Kelsey Hayes Wheel Co., \$61,105.48; Kelsey Wheel Co., Ltd., \$241,651.46; Kelvinator of Canada, Ltd., \$10,221.34; James N. Kenney, \$68,389.66; R. A. Kenney, \$87,996.02; Kenwood Mills, Ltd., \$79,156.44; Kernath Manufacturing Co., Ltd., \$18,884.88; Keyes Supply Co., Ltd., \$25,618.76; Keystone Contractors, Ltd., \$56,647.95; Walter Kidde & Co. of Canada, Ltd., \$591,564.16; A. E. Kierstead Ltd., \$42,462.41; J. W. Kilgour & Bros., Ltd., \$11,941.28; King Paving Co., Ltd., \$420,217.03; Kingham Gillespie Coal Co., \$119,868.46; Kitchen Overall & Shirt Co., \$35,020.32; Knitters, Ltd., \$60,170.72; Kosmack & Price, \$62,010.46; Kroehler Manufacturing Co., Ltd., \$64,712.33.

L. & S. Electric Manufacturing Co., \$16,509.12; Labrador Co., \$35,000; LaChance & Tanguay Reg'd., \$36,242.64; City of Lachine, \$20,112.82; LaFrance Fire Engine & Foamite, Ltd., \$186,870.39; R. Laidlaw Lumber Co., Ltd., \$82,321.79; Lakeside Coals Ltd., \$31,128.36; Lane Bakeries, Ltd., \$57,240.13; Langmuir Paint Co., Ltd., \$38,945.53; Lannan Coal Co., Ltd., \$31,905.87; E. W. Larocque, \$22,484.07; Latour, Dupuis, Ltd., \$12,528.10; Laurentian Air Services, Ltd., \$280,624.17; Laurentian Metal Products Co., Ltd., \$37,325.40; Laurentium Textile Co., \$10,179.44; Laurentide Equipment Co., Ltd., \$150,003.43; Laviolette Construction Co., Ltd., \$24,479.26; Law Construction Ltd., \$79,809.06; Lawrence Construction Co., \$18,317.96; J. F. Lawrence, \$28,128.20; Leather Products, Ltd., \$24,882.75; Leavens Bros., Air Services, Ltd., \$1,041,622.63; Leavens Bros., Training Ltd., \$1,087,595.30; Leavitt-Naule Co., \$19,721.14; Leblanc Shipbuilding, \$30,463.05; John Leckie Co., Ltd., \$48,024.38; John Leckie, Ltd., \$20,389.13; F. J. Leduc & Associates, \$12,378.41; The Lecee-Neville Co., \$14,812.01; Leeder's, Ltd., \$46,572.83; Arthur S. Leitch Co., Ltd., \$11,439.33; Lemon Gonnason Co., Ltd., \$13,090.23; The LeRoos Construction Co., Ltd., \$63,552.18; City of Lethbridge, \$43,784.06; Lethbridge Collieries, Ltd., \$12,513.39; Lethbridge Laundry Co., \$25,576.51; Libby McNeill & Libby of Canada, Ltd., \$26,479.03; Liberty Motors & Engineering Corp., \$65,681.25; Lighting Materials Co., \$44,996.14; Lights Inc., \$16,014.14;

Lincoln Electric Co. of Canada, Ltd., \$10,847.45; Link Aviation Devices Inc., \$171,116.10; Link-Belt Ltd., \$15,175.30; Link Manufacturing Co., Ltd., \$551,816.70; F. G. Lister Co., Ltd., \$44,702.26; Little, Haughland & Kerr, \$39,974.32; Livingston Stoker Sales Co., Ltd., \$10,530.09; Local Construction Co., Ltd., \$21,490.76; Lockhart Woodworkers, Ltd., \$58,329.95; Lockheed Aircraft Corp., \$730,072.40; Lockherbie & Hole Ltd., \$23,919.80; London Coat & Apron Supply, \$49,275.48; London Concrete Machinery Ltd., \$18,734.93; London Elementary Flying Training School, Ltd., \$10,986.97; The London & Port Stanley Railway, \$25,515.58; London Shirt Corporation, \$43,697.38; Miles Loneragan, \$149,275.40; Long Lac Construction Co., Ltd., \$53,515.69; Nelson Long & Sons, \$15,387.95; A. Loptson, \$58,955; J. H. Lortie, \$19,580.05; Lounsbury Co., Ltd., \$15,320.39; Lundy Fence Co., Ltd., \$18,806.93; Lunenburg Foundry Co., \$108,700.36; Luxura Tea Co., \$13,633.

M. B. Manufacturing Co., Inc., \$93,092.94; M. T. C. Aviation Co., Ltd., \$1,133,807.57; Macaw & Macdonald, \$60,485.05; Andrew MacBeth, \$10,772.92; Macculloch & Co., Ltd., \$17,031.16; Macdonald Bros. Aircraft, Ltd., \$6,037,831.33; Charlie Macdonald, \$18,098.13; H. G. Macdonald Co., Ltd., \$665,894.07; Macdonald & Macdonald, \$13,871.04; Macdonald's Consolidated Ltd., \$73,360.46; Macfarlane-Lefaire Ltd., \$184,924.57; Mackenzie, White & Dunsmuir, \$12,709.52; R. B. Macleod & Co., Ltd., \$50,578.60; J. V. MacPherson Ltd., \$49,343.05; A. P. Madsen & Co., \$16,583.39; Malcolm Construction Co., Ltd., \$18,005.60; P. K. Mallory Co., \$72,656.34; Malton Flying Training School, Ltd., \$440,809.15; C. Mangasz & Joe Roll, \$11,568.76; Manitoba Co-operative Dairies, Ltd., \$36,139.32; Manitoba Co-operative Honey Producers, Ltd., \$13,095.06; Manitoba Engineering Co., Ltd., \$143,275.95; Manitoba Power Commission, \$250,540.50; Province of Manitoba (Various Departments), \$188,342.44; Manitoba & Saskatchewan Coal Co., Ltd., \$72,710.99; Manitoba Sugar Co., Ltd., \$15,861.78; Manitoba Tent & Awning Co., \$23,434.04; Manitoba Vegetable & Potato Growers, \$42,149.31; Mann Brush Manufacturing Co., Ltd., \$17,753.19; C. A. Mann & Co., \$92,783.97; Manning Eggleston Lumber Co., Ltd., \$17,816.79; Fred Mannix & Co., \$154,125.04; The Maple Leaf Aircraft Corp., Ltd., \$184,082.89; Marien-Wilson Ltd., \$333,065.68; Marine Agencies Ltd., \$10,573.56; Maritime Electric Co., Ltd., \$31,508.58; Maritime Enterprises, \$23,295.03; Maritime Paint & Chemical Co., Ltd., \$17,121.86; Maritime Telegraph & Telephone Co., Ltd., \$266,558.78; The Marshall Dairy, Ltd., \$25,749.79; Marshall Wells Co., Ltd., \$75,710.91; Marshalls Co., Ltd., \$78,177.03; L. E. Martel Ltd., \$36,220.52; Martin Paper Products, Ltd., \$22,231.79; Marwell Construction Co., Ltd., \$3,059,464.29; Massey Harris Co., Ltd., \$867,012.35; Master Craft Uniforms Co., Reg'd., \$53,407.24; Matheson & Phillips, \$25,599.46; Matthews Wells Co., Ltd., \$34,690.64; Mayno Davis Lumber Co., Ltd., \$16,648.70; D. A. McArthur, \$16,465.66; McCleery & Weston, Ltd., \$19,557.95; McColl-Frontenac Oil Co., Ltd., \$2,148,201.95; McCormick Transportation Co., \$14,933.12; McCurdy Supply Co., Ltd., \$15,545.03; F. W. McDougall Construction Co., \$36,271.23; C. J. McDowell, \$28,918.45; H. J. McFarland Construction Co., \$183,177.48; McGavin Bakeries Ltd., \$32,223.38; McGlashan Clarke Co., \$11,802.07; McGregor Hosiery Mills, Ltd., \$21,656.83; McGregor Telephone & Power Const., Co., Ltd., \$101,110.85; McGuigan's Orchards, \$10,096.19; W. C. McKay & Sons, Ltd., \$21,169.01; A. E. McKenzie Co., Ltd., \$10,147.27; McKenzie Barge & Derrick Co., Ltd., \$44,331.40; The McKinnon Industries, Ltd., \$81,664.64; McLaughlin Bros., \$36,103.09; McLean Kennedy Ltd., \$11,944.82; McLennan, McFeely & Prior, Ltd., \$37,914.36; R. B. McLeod & Co., Ltd., \$11,036.30; McManus Petroleums Ltd., \$13,068.75; McNamara Construction Co., Ltd., \$9,899,075.50; McQuay Norris Manufacturing Co. of Canada, Ltd., \$127,429.30; R. J. McRae, \$10,410.16; City of Medicine Hat, \$43,761.47; Menasco Manufacturing Co., \$49,869.09; Mercury Mills, Ltd., \$36,943.55; Metal Craft Co., Ltd., \$10,429.97; Metal Products of Canada, Ltd., \$37,093.71; Metallic Roofing Co. of Canada, \$273,286.48; Metals Ltd., \$37,042.76; Micro Tool & Die Co., Ltd., \$15,114.90; Midland Investments Ltd., \$15,191.63; Midwest Aircraft Ltd., \$1,036,466.07; Midwest Paper Sales Ltd., \$15,174.52; John Millen & Son, Ltd., \$322,481.77; Mine Safety Appliances Co., Ltd., \$13,348.27; Miner Rubber Co., Ltd., \$26,821.72; Minett-Shields, Ltd., \$11,034.16; Minneapolis Honeywell Regulation Co., \$11,228.72; Miramichi Flying Training School, Ltd., \$517,945.13; J. A. Mitchell, \$25,674.54; Robert Mitchell Co., Ltd., \$88,581.97; Modern Dairies, Ltd., \$13,826.40; Modern Laundry, Ltd., \$26,657.98; The Monarch Lumber Co., Ltd., \$11,446.69; Monarch Overall Mfg. Co., Ltd., \$19,281.18; G. O. Monat Co., Ltd., \$14,065.36; City of Moncton, \$18,167.68; Moncton Electricity & Gas Co., Ltd., \$73,689.49; Moncton Flying Training School, Ltd., \$239,256.08; Moncton Lumber Co., Ltd., \$33,969.62; Mongeau & Robert Cie Ltée., \$115,073.15; Monhan Sales Ltd., \$168,895.35; Monsanto Canada Ltd., \$15,128.67; Corporation Village of Mont Joli, \$14,933.62; Mont Louis Seignior Ltd., \$12,179.46; City of Montreal, \$14,973.34; Montreal Cottons, Ltd., \$20,722.48; Montreal Light Heat & Power Consolidated, \$57,786.37; Montreal Locomotive Works, Ltd., \$12,000; Montreal Service & Sales, Ltd., \$23,744.71; Montreal Shipping Co., Ltd., \$669,878.14; Montreal Suspenders & Umbrellas, Ltd., \$24,562.98; Montreal Swiss Embroidery Works, Ltd., \$12,085.14; Benjamin Moore & Co., Ltd., \$24,830.11; Moose Jaw Steam Laundry, \$38,120.06; The Herbert Morris Crane & Hoist Co., Ltd., \$30,434.85; J. L. Morton Co., Ltd., \$38,305.68; O. P. Mosher & Sons, \$10,293.50; J. W. Mould & Son, Ltd., \$14,568.40; Moule & Young, \$10,194.33; Mount Pleasant Sash & Door Co., \$11,195.82; Mountain Road Builders Ltd., \$32,149.21; Robert Mulhall, \$31,759.25; Mumford Medland Ltd., \$138,101.82; Municipal Spraying & Contracting Ltd., \$423,076.06; Murdock Motors Ltd., \$13,078.52; Alexander Murray & Co., Ltd., \$22,974.74; L. Murray, \$16,987.61; Mussels (Canada) Ltd., \$36,774.77.

Max Nascon, \$41,490.78; National Cartage & Storage Ltd., \$12,763.18; National Film Board, \$34,867.05; National Fruit Co., \$36,876.21; National Grocers Co., Ltd., \$244,967.03; National Hat Manufacturing Co., \$39,266.56; National Hosiery Mills, Ltd., \$16,560.01; National Iron Corporation, Ltd., \$81,539.56; National Light and Power Co., Ltd., \$89,612.91; National Machinery Co., Ltd., \$14,017.84; National Show Case Co., Ltd., \$32,832.57; National Testing Laboratories, Ltd., \$12,753.35; Needlecraft Mills, Ltd., \$35,761.23; Nelson River Const., Ltd., \$191,264.01; Nelson's Laundries, Ltd., \$37,683.63; Neon Products Inc., \$20,449.28; New Brunswick Contractors, Ltd., \$111,457.37; New Brunswick Electric Power Commission, \$122,741.69; New Brunswick Telephone Co., Ltd., \$51,714.66; New Idea Furnaces, Ltd., \$12,290.07; New Method Laundry Co., Ltd., \$55,624.35;

New York Central Railroad, \$174,240.80; New York, New Haven & Hartford Railroad Co., \$234,858.02; Newcastle Shipbuilding Co., Ltd., \$196,551.70; Newfoundland Canada Steamships, Ltd., \$17,408.91; Newfoundland Government, \$193,752.89; Newfoundland Light & Power Co., Ltd., \$460,140.08; S. H. Newman Co., \$20,645.90; Newton Construction Co., Ltd., \$570,118.55; Noorduyn Aviation Ltd., \$5,771,520.75; North American Aviation Co., Ltd., \$908,475.63; North American Bent Chair Co., Ltd., \$10,297.22; North American Leather Co., Ltd., \$51,968.39; North American Lumber & Supply Co., Ltd., \$21,508.25; North Star Oil Co., Ltd., \$50,348.49; North West Coal Co., \$3,971.61; North West Sportsware, \$35,690.00; North West Telephone Co., \$10,757.99; North Western Iron Works, Ltd., \$94,675.49; North Western Utilities, Ltd., \$35,677.93; Northern Alberta Dairy Pool, \$44,504.06; Northern Alberta Railway Co., \$58,252.82; Northern British Columbia Power Co., Ltd., \$25,361.52; Northern Construction Co., \$1,913,373.01; Northern Electric Co., \$7,634,225.70; Northern Machine Works, \$48,985.32; Northern Marine & Engine Co., \$26,460.35; Northern Petroleum Corp. Ltd., \$16,962.16; Northern Saskatchewan Flying Training School, Ltd., \$783,991.16; Northern Shirt Co., Ltd., \$11,614.48; Northern Telephone Co., Ltd., \$12,800.73; Northumberland Air Observer School, Ltd., \$1,165,374.06; Nova Scotia Elementary Flying Training School, Ltd., \$311,076.52; Nova Scotia Flying Training School, \$14,042.23; Nova Scotia Light & Power Co., Ltd., \$133,217.76; Nova Scotia Power Commission, \$85,008.77; Province of Nova Scotia, \$31,412.55.

H. J. O'Connell Ltd., \$309,068.19; Thomas O'Connell Ltd., \$30,930.54; Office Specialty Manufacturing Co., Ltd., \$22,061.55; L. G. Ogilvie Co., Ltd., \$769,917.92; A. T. O'Leary & Co., \$16,882.06; O'Leary Brothers, \$70,959.99; Ontario Agricultural College, \$51,166.80; Ontario Beauty Supply Co., Ltd., \$10,640.17; Ontario Construction Co., Ltd., \$137,136.79; Ontario County Flying Training School, Ltd., \$629,273.64; Ontario Electrical Construction Co., \$14,655.88; Ontario Glove Manufacturing Co., Ltd., \$15,926.40; Ontario Honey Producers Co-op., Ltd., \$11,385.04; Ontario Hughes Owens Co., Ltd., \$1,706,092.61; Ontario Hydro Electric Power Commission, \$515,735.33; Ontario Laundry Co., Ltd., \$65,364.35; Province of Ontario, \$65,220.40; Ontario Silknet, Ltd., \$88,602.05; Ottawa Car & Aircraft, Ltd., \$1,581,164.74; City of Ottawa, \$20,483.21; Ottawa Light, Heat & Power Co., Ltd., \$23,743.27; Ottawa Sanitary Laundry, \$21,326.48; Ottawa Typewriter Co., \$16,866.21.

Pacific Coast Pipe Co., Ltd., \$14,437.41; Pacific Dairies Ltd., \$46,948.16; Pacific Processing Co., \$16,758.51; Pacific Salvage Co., Ltd., \$12,411; Pacific Veneer Co., Ltd., \$225,358.33; Packard Electric Co., Ltd., \$15,004.91; Packard Motor Co., \$89,561.56; George A. Packwood, \$26,835.29; Page Equipment & Construction Co., Ltd., \$109,254.46; Palm Dairies Ltd., \$29,194.68; Palmer & Williams Co., \$94,235.46; Paragon Machine Co., \$11,369.08; Parisian Laundry Co., \$30,951.60; Parker Appliance Co., Ltd., \$12,876.82; Parkhill Bedding, Ltd., \$90,024.26; Parmenter & Bulloch Co., Ltd., \$165,828.58; Ralph & Arthur Parsons, \$81,408.01; Partridge Halliday Ltd., \$15,535.24; Elizabeth & Susan Patterson, \$13,000; Paterson & Hill Aircraft Co., Ltd., \$215,965.39; Peerless Motor Products, \$16,972.83; William Pellerin & Co., \$26,050; Pennmans, Ltd., \$43,344.68; Pennsylvania Railroad, \$120,556.54; Penny Leybourne & Casson Ltd., \$37,740.01; Perfect Circle Co., Ltd., \$56,342.31; Perfection Dairy Ltd., \$11,909.34; H. M. Perry Ltd., \$26,771.69; Perth Dye Works Ltd., \$43,075.35; Perth Shoe Co., Ltd., \$36,173.08; C. H. Petch, \$98,362.33; Peterborough Lock Manufacturing Co., \$14,334.06; Peterson Electrical Construction Co., Ltd., \$12,273.35; Charles Pfizer & Co., Inc., \$31,450.74; Photostat Corporation, \$28,416.70; Pictou Creamery, \$14,524.80; Piercey Supply, Ltd., \$72,137.53; Armand Pilon, \$20,500; John Plaxton Co., Ltd., \$50,042.02; Piewes Jackson Engineering, \$43,832.67; Plunkett & Savage, \$40,852.42; Pneumatic Tool Co., Ltd., \$10,389.60; Poole Construction Co., Ltd., \$214,215.32; Port Carling Boat Works, \$12,002.76; Portage Air Observer School, Ltd., \$1,978,881.62; Portage Produce & Co., Ltd., \$11,976.46; D. Porter & Son, \$10,058.71; La Cie du Pouvoir du Bas St. Laurent, \$26,300.79; Powell Equipment Co., Ltd., \$15,398.51; Powers Bros., Ltd., \$18,720.76; B. W. Powers & Son, \$68,968.22; Prairie Airways Ltd., \$1,887,259.79; Prairie Flying School, Ltd., \$263,083.58; Prairie Power Co., Ltd., \$52,906.91; Precision Instrument Co., \$28,505.19; Precision Tool Works, Ltd., \$34,715.23; Prefabricated Buildings, Ltd., \$179,031.44; Premier Laundry, Ltd., \$24,828.33; Premier Manufacturing Co., \$39,383.03; Prencore Progress Engineering Corp., \$137,749.76; Pressed Steel Tank Co., \$13,174.41; Prince Albert Air Observers School, Ltd., \$10,909.33; Prince Edward Dairies, \$11,547.51; Principal Hat, Cap & Suspenders Mfg. Co., \$26,015.65; Producers Dairy Inc., \$10,451.59; Progress Manufacturing Co., \$19,453.64; Provincial Automotive Trading Co., \$12,415.76; Provincial Oils, Ltd., \$22,919.07; Geo. R. Prowse Range Co., Ltd., \$23,941.48; Pryal & Nye, \$36,307.14; Pump Engineering Service Corporation, \$22,932.07; Pump & Power, Ltd., \$28,662.67; Purdy Mansell Ltd., \$13,852.19; Pure Gold Manufacturing Co., Ltd., \$10,772.25; Purity Dairy Ltd., \$10,494.35; Jas. W. Pyke Co., Ltd., \$161,454.98; Pyrene Manufacturing Co. of Canada, Ltd., \$95,221.66; Quaker Oats Co., Ltd., \$13,824.70; Quebec Airways, Ltd., \$66,684.74; Quebec Airways Observers, Ltd., \$219,060.76; Quebec Airways Training, Ltd., \$485,940.94; Quebec Converters, Ltd., \$56,804.80; Province of Quebec, \$40,556.49; Quebec Telephone & Power Co., \$15,978.16; Queen's University, \$77,005.

R.C.A. Victor Co., Ltd., \$5,758,220.52; R. & M. Bearings Canada Ltd., \$12,568.21; Raber Glove Manufacturing Co., \$33,232.06; Radio Oil Refineries, \$29,287.88; Radio Sales Service, \$11,449.84; Radium Luminous Industries, \$14,597.31; Railway Express Agency, \$20,392.71; Railway & Power Engineering Corporation, Ltd., \$299,466.11; Rainbow Laundry & Zoric Dry Cleaners, \$26,258.92; W. B. Ramsay, \$7,347.70; Randall & Co., \$28,005.52; Ranger Aircraft Engines, Ltd., \$252,854.84; C. C. Raworth Sons, Ltd., \$10,639.59; Rayner Construction Ltd., \$24,923.67; Reardon Co., Ltd., \$10,484.46; Red Deer Creamery, \$19,133.04; George W. Reed & Co., Ltd., \$17,396.88; Regent Shirt Manufacturing Co., \$38,061.97; City of Regina, \$16,569.09; Regina Elementary Flying Training School, Ltd., \$623,038.46; Regina Sash & Door Co., Ltd., \$14,852.42; Reichel Laboratories Inc., \$12,432; Reid & Cambridge Ltd., \$76,341.21; Reid & Co., Lumber Ltd., \$15,677.05; Reliance Lumber Co., Ltd., \$82,144.93; Remington Arms Co., Inc., \$57,809.13; Remington Rand, Ltd., \$43,890.65; J. B. Renaud Co., Inc., \$20,183.05; Renfrew Electric Refrigeration Co., Ltd., \$106,516.18; Reo Motor Co., Canada Ltd., \$14,892.18; Resonant Enterprises, Ltd., \$1,539,039.43; Retail Credit Co., Inc., \$13,297.84; Revelstoke Sawmills, Ltd., \$35,606.87; Rex Fruit Wholesale, \$25,168.38; James Richardson & Son Ltd., \$55,389.19; Richmond Hosiery, Ltd.,

\$10,489.60; The Corporation of the Township of Richmond, \$19,047.25; Riley & McCormick, Ltd., \$16,267.82; Ritchie Farber & Co., Ltd., \$636,986.69; John Ritchie Co., Ltd., \$109,781.62; Riverdale Lumber Co., Ltd., \$22,132.22; N. B. Roantrce Co., Ltd., \$18,492.20; Robbins & Myers Co. of Canada, Ltd., \$12,386.47; James Robertson Co., Ltd., \$29,674.72; Robertson Fisheries Ltd., \$50,624.67; Thomas Robertson & Co., Ltd., \$21,015.51; Roberval & Saguenay Railway Co., \$38,025.18; Robinson's Mill & Bakery Ltd., \$17,008.68; J. B. Rogers Co., \$39,965.45; Rogers Majestic Corporation, Ltd., \$578,450.41 (\$46,587.88); Rogers Montreal Ltd., \$72,557.99; Rogers Rayman Industries, \$134,420.44; Romer Pump Co., \$79,414.72; Frank Ross Construction, Ltd., \$57,154.32; Ross Meagher Ltd., \$249,053.69; Routledge Manufacturing Co., \$22,084.63; Roy Electric Co., \$56,381.73; Henry L. Roy, \$66,285.97; Royal Bank Building, \$10,505.42; Royal Knitting Co., \$37,601.07; Roydes & Edwards Ltd., \$22,727.75; J. R. Royer Ltée, \$36,542.56; Rubberset Co., Ltd., \$10,143.60; S. Rubin, Ltd., \$21,010.62; Rudel Machinery Co., Ltd., \$35,509.30; Rudolph's Shoe Repair, \$10,724.15; Runford Laundry Ltd., \$28,175.02; Russell and Johnson Ltd., \$14,628.54; T. E. Ryder Machinery Co., Ltd., \$38,371.73.

S. & G. Clothing Mfg. Co., Ltd., \$160,029.97; S. & S. Aircraft Ltd., \$589,146.56; Safeway Stores Ltd., \$30,915.58; Saguenay Electric Co., \$16,392.72; Sailable Fils Enrg., \$10,193.18; St. Catharines Flying Training School, Ltd., \$451,726.46; Saint Jean Cite, \$29,887.91; St. Joseph's College, \$14,005.61; Saint Lawrence Coal Co., \$15,050; St. Lawrence Furniture Reg'd., \$14,690.40; St. Lawrence Laundry, \$11,688.65; St. Lawrence Starch Co., Ltd., \$24,523.72; St. Lawrence Steel Wire Co., Ltd., \$27,072.63; St. Louis Bedding Co., Ltd., \$10,700.19; St. Stephen Laundry Co., \$10,050.53; City of St. Thomas, \$10,847.70; St. Thomas Dairy Ltd., \$25,557.94; St. Tite Shoe Co., Ltd., \$35,052.30; St. Williams Preservers, Limited, \$15,541.33; Sainthill Levine Co., Ltd., \$11,641.73; J. E. Samson Inc., \$15,051.60; Gabriel Sander, \$20,124.29; Sandy Contracting & Machine Works, \$13,154.23; Sangamo Co., Ltd., \$17,859.14; Sargeant Co., Ltd., \$14,050.21; Sarnia Steamships Ltd., \$20,452.81; Saskatchewan Co-op. Creamery Association, \$148,146.86; Saskatchewan Power Commission, \$262,840.37; Province of Saskatchewan, \$125,057.42; University of Saskatchewan, \$67,306.70; City of Saskatoon, \$24,250.66; Saskatoon Con-tracting Co., Ltd., \$27,878.70; Saunders Howell Co., \$22,558.53; Sawyer Massey, Ltd., \$19,592.30; Scarfe & Co., Ltd., \$18,038.72; Julius Schmid (Canada), Ltd., \$42,376.50; J. M. Schneider, Ltd., \$54,919.92; M. F. Schurman Co., Ltd., \$330,170.97; Schuster Co., Ltd., \$182,857.70; Scotch Anthracite Coal Co., \$85,737.83; Scott Fruit Co., \$32,758.87; Scott Jackson Construction, Ltd., \$91,218.82; Scott & McHale, Ltd., \$148,285.32; Scott National Fruit Co., \$38,652.32; Scottish Provident Institution, \$364,954.04; Sears Ltd., \$12,011.37; Security Lumber Co., \$10,992.08; J. J. Seguin Co., Ltd., \$13,226.75; Service Garment Co., Ltd., \$609,537.29; Service Station Equipment Co., \$1,594,772.71; W. J. Sharpe Ltd., \$19,942.92; Shaw Tool & Machines Co., Ltd., \$10,519.06; Shawinigan Water & Power Co., \$28,405.91; John J. Shea, \$154,230.91; Shell Oil Co. of Canada, Ltd., \$1,418,886.47; Shepherds Boats, \$15,549.20; Sherbrooke Machineries, Ltd., \$31,943.19; Andrew Sheret Ltd., \$18,682.18; Sherwin Williams Co. of Canada, Ltd., \$105,417.47; Shipping Containers, Ltd., \$11,015.42; E. H. Shockley, \$78,224.49; Shogquist Construction Ltd., \$422,792.02; A. J. Shrubbsall & Son, \$50,267.47; A. Sicaud, Ltd., \$283,086.61; Sigurdson Mill-work Co., Ltd., \$22,570.69; Silhouette Factors Ltd., \$13,323.12; Silhouette Inc., \$10,034.48; Silverwood Dairies Ltd., \$22,629.22; Simard & Frere, Ltd., \$79,205.31; Frank E. Simmons, \$13,422.63; Simmons, Ltd., \$144,842.83; Jos. Simpson & Sons, Ltd., \$39,336.00; Robert Simpson Co., Ltd., \$25,290.93; Singer Manufacturing Co., \$1,639,324.84; Singer Sewing Machine Co., \$15,779.82; Sisman Shoe Co., Ltd., \$76,330.39; Slater Shoe Co., Ltd., \$98,656.47; Small Arms, Ltd., \$800,152.70; Smith Brothers, \$33,374.00; Smith Bros. & Wilson, Ltd., \$199,594.87; E. D. Smith & Sons, Ltd., \$18,182.82; John B. Smith Sons, Ltd., \$20,245.94; Luther B. Smith, \$67,372.47; R. Smith & Co., Ltd., \$217,880.13; Smith & Rhuland, \$15,765.40; Smith & Stone, Ltd., \$49,189.29; Snap On Tools Corporation, \$1,125.53; Snowflake Laundry, \$11,913.57; Soeurs de la Charite-Hospital, \$30,350; Solex Co., Ltd., \$57,788.55; Souris Laundry, \$12,766.19; Souris Valley Creamery Assn., \$24,492.15; Southern Canada Power Co., Ltd., \$24,492.15; Southern Ontario Telephone Co., Ltd., \$22,773.36; Sovereign Potters, Ltd., \$224,492.46; A. G. Spalding & Bros. of Canada, Ltd., \$54,208.45; Sparks-Harrison, Ltd., \$12,031.51; Spencer Bros. & Turner, Ltd., \$14,288.79; Sperry Gyroscope Co., Inc., \$89,410.31; E. K. Spinney, Ltd., \$20,572.94; H. D. Sprattling, \$119,480.12; Square D Co., Canada, Ltd., \$11,929.78; Wm. Stairs Son & Morrow, Ltd., \$30,648.97; Standard Aero Engineering, \$972,643.26; Standard Construction Co., \$117,033.15; Standard Electric & Auto Parts, \$51,494.25; Standard Gravel & Surfacing Co., Ltd., \$215,683.03; Standard Machine Works, \$89,342.06; Standard Oil Co. of Canada, \$83,663.99; Standard Paint & Varnish Co., Ltd., \$18,202.21; Standard Paving Maritime, Ltd., \$759,595.02; Standard Tube Co., Ltd., \$65,876.17; Standard Whitewear Mfg. Co., \$27,263.87; Stanfields Ltd., \$30,500.16; Stanley Manufacturing Co., Ltd., \$202,851.82; Stanley Precision Instruments, Ltd., \$238,941.89; Stanley Tool Co., \$30,927.61; Star Shipyard (Mercer's), Ltd., \$12,994.62; Stark Electrical Instruments Co., \$29,135.42; Steel Co. of Canada, Ltd., \$150,903.30; Steel Equipment Co., Ltd., \$22,088.21; Steele Briggs Seed Co., \$23,871.17; G. F. Stephens Co., Ltd., \$71,844.04; J. W. Stephens Ltd., \$28,820.01; E. S. Stephenson Co., \$10,540.18; Sterling Con-struction Co., Ltd., \$730,684.74; G. F. Sterne & Sons, Ltd., \$28,941.17; Stenson Laboratories, \$10,785.35; Stewart Construction Co., Ltd., \$422,747.48; Stewart & Phillips, \$28,441.85; Stewart-Warner-Alemite Corp. of Canada, Ltd., \$88,523.04; Storms Contracting Co., \$256,080.68; Strathdee Transport, \$12,770.40; A. Stroud, \$26,975.25; Suburban Rapid Transit Co., \$71,287.11; Archie Sullivan, \$64,693.75; W. B. Sullivan Construction Co., \$41,871.21; M. Sullivan Son, Ltd., \$228,783.78; Sully Brass & Foundry, Ltd., \$18,353.31; M. J. Sulphur & Son, \$86,247.49; Town of Sumas, \$15,599.79; Summerhayes Lumber & Construction Co., \$81,969.10; Sumner Co., Ltd., \$27,419.07; Supreme Knitting Mills, \$17,084.16; J. A. Surette, \$64,554.34; Surface Combustion, \$39,405; Sutton Horsley Co., Ltd., \$1,384,192.24; Samuel Sweetman, \$23,000; Swift Canadian Co., Ltd., \$1,821,555.94; W. H. Swift Ltd., \$135,609.80; Switlick Canadian Parachute Ltd., \$1,313,568.94; Le Syndicat Construction Moderne, \$22,396.43.

Arthur L. Tambling, \$13,634.88; Tarbox Bros., Ltd., \$14,645.52; Gordon L. Tarlton Ltd., \$154,688.85; Taylor Pearson & Carson Ltd., \$25,264.71; Tobbutt Shoe Leather Co., Ltd., \$35,699.68; Teleflex Ltd., \$60,584.94; La Cite du Telephone Saguenay, Quebec, \$27,554.38; Temiskaming & Northern Ont. Railway Co., \$14,140.35; Terminal

Dock & Warehouse Co., \$15,270.97; W. Harrison Terry, \$15,995.35; Terry Machinery Co., Ltd., \$71,686.13; Tetrault Sane Ltd., \$83,815.83; Pierre Thibault, \$109,905.40; Thode Bros. Ltd., \$130,713.68; Thompson Bros. Creamery, \$24,367.96; Thompson Products, Ltd., \$411,070.10, (\$202.22); Thorp Hambrook Co., \$38,570.81; Thunder Bay Air Training School, Ltd., \$364,381.32; Tidewater Construction Co., \$73,156.71; Tip Top Tailors, Ltd., \$168,913.05; Todd Construction Company, Ltd., \$29,711.32; Toilet Laundries, Ltd., \$37,707.58; Tomlinson Bros., Ltd., \$100,740.08; Tomlinson Construction Co., Ltd., \$5,005,855.60; A. L. Torgis & Son, \$76,521.69; City of Toronto, \$161,526.47; Toronto General Trusts Corporation, \$23,649.89; Toronto Hydro Electric Commission, \$39,760.73; Toronto Iron Works, Ltd., \$108,760.65 (306); Toronto Motor Car Co., Ltd., \$30,003.10; University of Toronto, \$215,062.71; Towland Construction Co., Ltd., \$304,979.08; Traders Building Assn., \$11,877.91; Trane Co. of Canada, Ltd., \$25,374.51; Trans Canada Air Lines, \$858,568.10; Trask Well Co., Ltd., \$16,894.88; Tremblay & Bonin, \$29,903.75; Trenton Public Utilities, \$21,085.08; Trotter Morton, Ltd., \$61,385.99; Turnbull Elevator Co., Ltd., \$11,225.66; Turner Remple & Donald, \$34,278.20.

Underhills Ltd., \$23,975.83; Underwood Elliott Fisher, Ltd., \$18,810.84; Union College of British Columbia, \$43,892.70; Union Oil Co. of Canada, Ltd., \$114,555.30; Union Packing Co., Ltd., \$11,269.30; Union Steamships, Ltd., \$193,197.43; Union Twist Drill Co., \$92,708.82; United Aircraft Corporation, \$527,767.21; United Aircraft Products Inc., \$903,616.22; United Airlines U.S.A., \$12,035.35; United Carr Fastener Co. of Canada Inc., \$18,570.36; United Chemical Co., Ltd., \$32,723.56; United States Gauge Co., \$63,316.18; United States Treasury, \$72,378,890.92; United Theological College, \$23,921.43; United Towns Electric Co. Ltd., \$60,439; Universal Construction Co., Ltd., \$54,817.58; Universal Cooler Co. of Canada, Ltd., \$32,254.50; Universal Moulded Products Corp., \$1,568,487.24; J. A. Urquhart, \$10,200.

Vail's Laundry, Ltd., \$73,637.18; Vancouver Air Training School, Ltd., \$422,441.05; City of Vancouver, \$37,334.47; Vancouver Island Coads, \$27,877.85; Vancouver Shipyards, Ltd., \$80,139.28; Vaughan Shipbuilding Co., Ltd., \$26,105.61; Vega Aircraft Corporation, \$10,832.92; J. A. Verret Ltd., \$41,765.08; Victoria Motor Boat & Repair Works, Ltd., \$251,152.07; Victoria Paper & Twine Co., Ltd., \$16,684.11; Victory Aircraft, Ltd., \$243,794.46; The Vimbert Co., Ltd., \$16,893.19; Virden Flying Training School, Ltd., \$733,609.80; Vivian Engine Works, Ltd., \$16,481.66; Vogue Bags, Ltd., \$11,732.11; Volcano Ltd., \$51,850.57; Vulcan Iron Works, Ltd., \$112,245.67.

Wabasso Cotton Co., Ltd., \$89,516.40; Wagner Brake Service Co., \$22,876.40; Wallace Manufacturing Co., Ltd., \$11,933.57; Wallace & Tiernan Ltd., \$25,812.42; E. A. Walsh, \$11,576.07; Walter Motor Trucks, \$335,458.59; Charles Warnock Co., \$33,308.24; Warren Bituminous Paving Co., Ltd., \$27,258.90; F. K. Warren Ltd., \$59,667.78; Frank Waterhouse Co., \$96,289.62; Waterman Steamship Co., \$30,506.67; Waterman-Waterbury Mfg. Co., \$561,182.65; Waterous, Ltd., \$497,709.65; Weatherhead Co. of Canada, Ltd., \$100,580.67; Weathermakers Canada, Ltd., \$25,473.47; F. P. Weaver Coal Co., Ltd., \$49,277.28; Weaver Industries, Ltd., \$240,422.55; Edward Webb & Sons (Canada), Ltd., \$15,616.61; Welch & Johnston, Ltd., \$41,710.06; Wellington Packers, Ltd., \$32,211.93; W. C. Wells, \$129,552.34; Fred Welsh & Son, \$49,356.95; West Aeronautical Devices, Inc., \$19,370.32; West Coast Salvage & Contracting Co., Ltd., \$30,875.93; West Woods, Ltd., \$16,136; Western Canada Grey Hound Lines, \$10,787.68; Western Clock Co., Ltd., \$10,571.39; Western Construction & Lumber Co., Ltd., \$1,489,154.76; Western Dairy, Ltd., \$21,023.99; Western Grocers, Ltd., \$129,725.86; Western Nova Scotia Electric Co., \$72,308.86; Western Oil Co., Ltd., \$11,683.09; Western Packing Co. of Canada, Ltd., \$81,798.34; Western Pavers, Ltd., \$17,230.96; Western Rubber Co. of Canada, \$43,192.16; Western Soap Co., \$10,056.81; Western Steel Products Corp., Ltd., \$183,030.29; Western Supplies, Ltd., \$12,659.87; Weston Aircraft Ltd., \$11,217.96; Westons Bread & Cake, Ltd., \$12,561.43; Whaley Engineering Corp., \$17,482.50; Wheat City Dairy, \$18,275.39; Wheaton Bros. Ltd., \$15,347.58; Ambrose Wheeler Ltd., \$246,079.54; Foster Wheeler Ltd., \$62,445.23; White Canadian Aircraft, Ltd., \$612,422.37; White Mop Wringer Co., Ltd., \$11,544.49; White Pass & Yukon Railway, \$154,958.93; S. S. White Dental Manufacturing Co., \$23,798.27; White Star Laundry, \$15,797.69; Whitehill Jersey Dairy, \$16,977.48; Whyte Packing Co., Ltd., \$120,547.92; J. E. Wiegand & Co., Ltd., \$37,413.27; W. W. Wiley, \$23,120.85; Wilkenning Manufacturing Co., Canada, Ltd., \$28,659.92; John R. Wilkinson, \$15,250; Roy T. Wilkinson, \$21,000; Willard Storage Battery Co. of Canada, Ltd., \$18,995.31; Willet Fruit Co., Ltd., \$29,599.78; A. R. Williams Machinery Co., Ltd., \$50,321.34; Williams Brothers, \$125,324.29; Williams Shoe, Ltd., \$33,899.69; Williams & Wilson, Ltd., \$21,201.20; James Williamson, \$26,956; Wilson Construction Co., Ltd., \$16,514.50; Wisil, Ltd., \$159,159.66; Wilson Boxes, Ltd., \$25,843.94; Wilson Freightways, Ltd., \$56,043.23; Windsor Flying Training School, Ltd., \$371,714.47; Windsor Mills Flying Training School, Ltd., \$398,354.11; Wings Construction, Ltd., \$21,515.85; Winnipeg Air Observers School, Ltd., \$1,959,859.78; City of Winnipeg, \$10,979.45; Winnipeg Laundry, Ltd., \$19,270.95; Winnipeg Paint & Glass Co., \$12,079.99; Winnipeg Supply & Fuel Co., Ltd., \$37,034.74; Wonder Bakeries, Ltd., \$65,106.24; Wood, Alexander & James, Ltd., \$11,031.82; Gar Wood Industries, \$54,573.96; G. H. Wood & Co., Ltd., \$88,273.74; Woodbury Construction Co., Ltd., \$27,520.20; Woods Manufacturing Co., Ltd., \$263,498.33; Workman Uniform Co., Ltd., \$109,684.65; Weldon Worth, \$16,056.15; Wright Fruit Co., Ltd., \$47,638.10; Wrought Iron Range Co., \$22,128.57.

Yamaska Garments Ltd., \$79,368.42; Yarmouth Laundry & Dry Cleaners, \$14,245; Yarmouth Woodworkers, \$14,298.20; York Knitting Mills, Ltd., \$27,631.28.

Zemans Produce Co., \$43,523.35; Zephyr Looms and Textiles, Ltd., \$269,338.18.

Rebills received from contractors, due to contract price adjustments, exceeded payments made during the fiscal year as follows: Truck Engineering Ltd., \$16,247.53.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44	2,019,862 57
Previous years—Collectable	3,747,229 15
—Uncollectable	13,525 20
Total	<u>\$5,780,616 92</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: No. 1 Service Flying Training School, Camp Borden, \$2,900; H. N. Compton, \$2,580.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To United Kingdom and Other Governments—</i>				
A United Kingdom—Air—General Advances	1,238,042 41	24,684,729 22	25,073,159 28	1,626,472 47
B Australia—Air—General Advances ..	178,419 47	118,516 85	233,037 69	292,940 31
C New Zealand—Air—General Advances ..	70,722 73	171,815 99	139,221 54	38,128 28
D Norway—Air—General Advances ...	52,180 94	98,954 39	63,998 87	17,225 42
E South Africa—Air—General Advances ..		34,993 79	35,273 38	279 59
F United States of America—Air—General Advances	2,358,990 91	4,766,905 25	2,636,198 12	228,283 78
G Australia—British Commonwealth Air Training Plan	16,931,554 74	32,556,597 24	15,625,042 50	
H New Zealand—British Commonwealth Air Training Plan	3,575,077 00	4,824,756 11	1,249,679 11	
I United Kingdom—Equipment and R.A.F. Schools	142,008,739 17	142,008,903 51	164 34	
J United Kingdom—British Commonwealth Air Training Plan		289,711,146 59	457,628,788 89	167,917,642 30
K United Kingdom—Air—Settlement ..			200,000,000 00	200,000,000 00
	<u>\$166,413,727 37</u>	<u>\$498,977,318 94</u>	<u>\$702,684,563 72</u>	<u>\$370,120,972 15</u>

Disbursements are made on a recoverable basis for the United Kingdom and other Allied Governments under authority of Section 3, War Appropriation Act 1943 and Orders in Council.

A-F Disbursements are for transportation, stores, equipment and services while receipts represent repayments.

G-H The liabilities of these Governments for pupil training arising from participation in the British Commonwealth Air Training Plan No. 2, were charged to these accounts pending settlement. As the Government of the United Kingdom assumed the liability for these amounts, the accounts were closed out during the year and the balances charged to the United Kingdom—British Commonwealth Air Training Plan account.

I This account was operated in connection with the purchase on a recoverable basis on behalf of the United Kingdom Government of aircraft and equipment representing deficiencies of contributions in kind for which that Government assumed responsibility under the terms of the agreements relating to B.C.A.T.P. No. 1. Expenditures on behalf of the United Kingdom Government in connection with the establishment and operation of Royal Air Force Special Schools in Canada were also charged to this account.

In consideration of a credit allowance by the United Kingdom, Canada assumed liability for the unliquidated commitments of the United Kingdom arising as a result of deficiencies in contributions in kind, and, under the terms of Plan No. 2 agreement, Canada undertook the administration and control of former Royal Air Force Schools in Canada.

Under authority of P.C. 107, 7730, October 6, 1943, the outstanding balance in this account was transferred to the United Kingdom—Air—Settlement Account, (see K), and the account closed.

J The portion of the total costs of the British Commonwealth Air Training Plan for the period subsequent to June 30, 1942, which, under the terms of the agreement, dated June 5, 1942, are the liability of the Government of the United Kingdom, is charged to this account. Appropriate credit is given herein for the following: the

value of contributions in kind furnished by or on behalf of the United Kingdom; cash payments received from the United Kingdom representing the estimated total of R.A.F. pay (but not allowances) of all R.A.F. service personnel, both staff and pupils, in the B.C.A.T.P.; cash payments received in respect of the liability on a capitulation basis of the Governments of Australia and New Zealand for training of their pupils in the B.C.A.T.P.; other remittances received on behalf of the Government of the United Kingdom in connection with its share of the costs.

Total charges to this account from July 1, 1942, to the close of the fiscal year 1943-44 amount to \$457,628,788.89, details of which are shown in the statement appearing under the British Commonwealth Air Training Plan, No. 2 allotment.

The closing balance in this account represents the net outstanding liability of the United Kingdom Government, relating to B.C.A.T.P. activities for the period July 1, 1942 to the close of the fiscal year 1943-44.

K Authority was granted by P.C. 107,7730, October 6, 1943, for the Government of Canada to enter into an agreement with the Government of the United Kingdom to settle, with certain exceptions, all outstanding accounts between the Department of National Defence—Air Services and the United Kingdom Air Ministry, up to and including June 30, 1942, for the amount of \$200,000,000, as being due from the Government of the United Kingdom to the Government of Canada.

Under this authority, the amount of \$200,000,000 has been charged to this account as a liability of the United Kingdom. This settlement liquidated an amount estimated to total \$212,280,010.29 due from the United Kingdom, and an amount estimated to total \$9,645,143 due to the United Kingdom.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Deferred Pay Balances—Air.....	2,412,393 21	586,315 33	443,755 46	2,554,953 08
B Estates—Present War	33,748 58	721,356 08	555,631 50	199,473 16
C McKee Trophy Fund.....	1,091 90	55 00		1,146 90
	<u>\$2,447,233 69</u>	<u>\$1,307,726 41</u>	<u>\$ 999,386 96</u>	<u>\$2,755,573 14</u>

A A portion of the pay of certain categories of R.C.A.F. airmen and airwomen serving overseas is deferrable and amounts withheld are credited to their deferred pay accounts upon which interest, chargeable to Interest on Public Debt, is allowed at the rate of 3 per cent per annum. Periodically this trust account is credited with the amount of such deferrals and a corresponding charge made to the proper War Allotment. Release is made to the individuals concerned under certain stipulated conditions.

B This account is credited with the balances of pay and allowances due deceased personnel as well as other amounts which may be realized by the Administrator of Estates who directs distribution therefrom to creditors and beneficiaries. The closing balance reflects the value of undistributed estates.

C Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution toward the advancement of Canadian aviation. The above balance includes the value of the securities.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Militia Pensions Suspense—Air.....	111,998 88	90,578 69	3,834 94	198,742 63
B War Savings Certificates Instalment Purchases—Air	30,788 50	1,135,947 50	1,142,596 00	24,140 00
	<u>\$ 142,787 38</u>	<u>\$1,226,526 19</u>	<u>\$1,146,430 94</u>	<u>\$ 222,882 63</u>

A Pension deductions, made under R.C.A.F. regulations from the pay of R.A.F. personnel on loan to the R.C.A.F., are credited to this account. The amount so credited will be used to partially offset Canada's liability to the United Kingdom of per capita contributions in connection with future pensions which may be granted in respect of such personnel.

B Deductions from the salaries of employees of the Department who are not paid through Central Pay Office, and from the pay and allowances of enlisted personnel, are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid. The above balance represents the incomplete subscriptions at the close of the fiscal year 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Unclaimed Cheques Suspense—Air.....	2,350 39	1,788 16	430 25	3,708 30
B Unclaimed Drafts Suspense—Air.....		362 15	317 87	44 28
C National Defence Suspense—Air.....		5,118,573 39	5,104,993 06	13,580 33
D Loan Subscribers in Default—Air.....		4,139 40	3,644 85	494 55
	<u>\$ 2,350 39</u>	<u>\$5,124,863 10</u>	<u>\$5,109,386 03</u>	<u>\$ 17,827 46</u>

A Cheques which remain undelivered six months subsequent to date of issue, except those drawn against Open Accounts are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

B Certain remittances received by Receiver General drafts are credited to this account pending proper allocation.

C Receipts which cannot immediately be allocated are credited to this account pending further information. The closing balance represents items which have not been cleared.

D P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service. The closing balance represents unclaimed instalments.

1943-44

PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF NATIONAL REVENUE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	17,720,659 30
War	3,762 35

\$ 17,724,421 65

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	2,429,671,591 88
----------------	------------------

\$ 2,429,671,591 88

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts..(Dr.) 3,206 06

[12] Deferred Credits(Dr.) 4,153 67

[13] Sundry Suspense Accounts.... 25,909 88

[16] Funded Debt Unmatured.... 154,981,041 02

\$ 154,999,591 17

NOTE. -Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page M-28.

REVENUES

Comparative Summary

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—

Tax Revenue:

	1943-44	1942-43
A Customs Import Duties	167,882,089 30	118,962,839 45
B Excise Duties	142,124,330 82	138,720,722 89
C Excise Taxes	638,619,292 01	488,712,425 05
Non-Tax Revenue:		
D Privileges, Licences and Permits	27,164 49	28,640 76
E Proceeds from Sales	2,848 69	3,585 61
F Services and Service Fees	368,275 42	362,325 93
G Premium, Discount and Exchange	151 29	
H Refunds of Expenditure	1,008 18	2,282 97
I Miscellaneous	144,507 05	118,640 09

Total (Customs and Excise Divisions).....	949,169,667 25	746,911,462 75
---	----------------	----------------

TAXATION DIVISION

Ordinary Revenue—	1943-44	1942-43
Tax Revenue:		
J Income Taxes		
(1) Individuals	244,427,522 77	453,939,950 54
Less Reserve for Refundable Portion	115,000,000 00	50,000,000 00
	129,427,522 77	403,939,950 54
(2) Corporations	311,378,714 39	347,969,723 37
(3) Tax Deductions	568,619,640 69	
(4) Dividends and Interest (foreign currency and non-resident)	25,670,804 17	26,710,945 54
(5) Rentals and Royalties	1,272,389 48	1,369,850 81
(6) National Defence Tax	387,963 75	80,198,201 76
K Excess Profits Tax	468,717,840 27	454,580,676 78
Less Reserve for Refundable Portion	40,000,000 00	20,000,000 00
	428,717,840 27	434,580,676 78
L Succession Duties	15,019,830 85	13,273,483 43
Non-Tax Revenue:		
M Proceeds from Sales	115 62	207 57
N Services and Service Fees.....		5,989 23
O Refunds of Expenditure	19 92	56 63
P Miscellaneous	7,082 72	7,107 68
Total (Taxation Division).....	1,480,501,924 63	1,308,056,193 34
Grand Total	\$ 2,429,671,591 88	\$ 2,054,967,656 09

Details

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—

Tax Revenue:

A Customs Import Duties	187,892,582 39	
Less drawbacks, \$16,973,704.36, and refunds, \$3,036,788.73	20,010,493 09	167,882,089 30
Drawbacks consist of: home consumption drawback claims, \$3,494,908.53; export drawback claims, \$13,478,795.83.		
B Excise Duties: Spirits (including validation fees, \$441,258.07), \$30,247,889.42; beer, \$371,955.99; malt, \$35,080,380.96; malt syrup, \$222,250.12; Canadian raw leaf tobacco, \$593,936.31; cigarettes, \$68,466,917.37; cigars, \$590,310.32; tobacco, manufactured, \$10,254,524.20; licences, \$36,626	145,864,790 69	
Less drawbacks, \$2,979,670.31, and refunds, \$760,789.56.....	3,740,459 87	142,124,330 82

Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only.

- C Excise Taxes: Amusement tax (including tax on pari-mutuel bets, \$1,682,545.33), \$13,701,495.62; embossed cheques, \$346,041.77; interest, \$211,523.97; licences, \$66,172; miscellaneous (court penalties, court costs, etc.), \$52,999.87; retail purchase tax (jewellers), \$3,734,995.71; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, travellers' cheques, (ii) stock transfer tax, (iii) retail purchase tax, and (iv) entertainment, \$12,652,792.59; sales tax, \$339,255.631.15; special import tax, \$507,635.34; transmission tax, \$4,587,101.11; transportation tax, \$17,791,995.28; war exchange tax, \$118,912,840.29; wines, \$1,710,216.79.

Manufacturers' taxes: automobiles, \$200,579.26; cameras, photographic films, etc., \$358,737.16; Canadian raw leaf tobacco, \$233,729.02; cigarettes, \$42,880,151.73; cigars, \$1,482,405.08; tobacco, manufactured,

CUSTOMS AND EXCISE DIVISIONS—Continued

Ordinary Revenue—Continued

\$10,092,154.71; cigarette papers and tubes, \$6,158,637.02; candy and chewing gum, \$12,602,327.53; carbonic acid gas, \$241,661.12; electrical and gas appliances, \$3,302,021.62; fountain pens, etc., \$847,784.33; furs, \$4,199,236.35; gasoline, \$24,930,254.56; lighters, \$74,183.57; matches, \$2,799,717.08; phonographs, radios and tubes, \$491,006.77; playing cards, \$628,925.77; rubber tires and tubes, \$5,800,072.98; slot machines, \$3,750.13; smokers' accessories, \$493,535.28; soft drinks, \$19,058,710.84; sugar, \$13,048,519.52; toilet preparations and soaps, \$5,327,001.24; trunks, bags, etc., \$4,169,895.10	672,961,439 26
Less drawbacks, \$11,500,636.47, and refunds, \$22,841,510.78.....	34,342,147 25

638,619,292 01

The amount of \$672,961,439.26 was apportioned as follows: domestic, \$511,221,174.87; importations, \$161,740,264.39. The excise taxes derived from (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards, are not included among the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues. Drawbacks relate chiefly to materials, both domestic and imported, used in the manufacture of goods exported.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, \$7,444.16; copies of manifests, entries and invoices, \$7,670.85; landing certificates, \$886; law stamps, \$5,583.35; lost stamps, \$230.77; rentals of public buildings and properties, \$5,350.36	27,165 49
Less refunds	1 00

27,164 49

Brokers' licences—Regulations issued under the provisions of Section 129 (5) of the Customs Act, c. 42, R.S., provide for a graduated scale of fees to be paid annually by persons licensed to transact business as customs-house brokers.

Law stamps—All fees payable under the provisions of Section 80 of the Exchequer Court Act, c. 34, R.S., and Section 107 of the Supreme Court Act, c. 35, R.S., are settled by means of law stamps, the issuance and sale of which is regulated by the Minister of National Revenue.

Rentals of public buildings and properties—The amount of \$5,280.36 was received from port officers who occupy residential quarters in government-owned buildings, operated by the department, and \$70 was received for rent of garage and customs ferry dock.

E Proceeds from Sales: Sale of unclaimed goods, \$1,048.22; sundry sales, \$1,842.13	2,890 35
Less refunds	41 66

2,848 69

Sundry sales—Sale of equipment, stores, or supplies, authorized by minutes of the Salvage Division of the Office of the Comptroller of the Treasury, in accordance with P.C. 6/989, of April 30, 1937.

F Services and Service Fees: Bonded factory and warehouse fees, \$93,411.27; cartage, \$15,201.86; copyright fees, \$154.30; extra or overtime services, \$186,934.27; repayment of salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation Limited, \$25,063.45; repayment of salaries of officers temporarily attached to the Foreign Exchange Control Board, \$3,300; repayment of salary of R. W. Everingham of the port of Fort Erie, Ontario, \$81.71; repayment of salaries and living allowances of certain officers stationed in the United States, \$10,208.68; storage charges, \$33,831.02; tobacco labels, \$1; witness fees, \$118.17	368,305 73
Less refunds	30 31

368,275 42

Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

CUSTOMS AND EXCISE DIVISIONS—*Concluded*Ordinary Revenue—*Concluded*

Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S.

Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons served.

Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.

G Premium, Discount and Exchange.....		151 29
H Refunds of Expenditure, previous years'	1,033 19	
Less refunds	25 01	
		1,008 18
I Miscellaneous: Customs seizures, \$194,942.87; excise seizures, \$69,974.23; conscience money, \$303.73; forfeited bonds, \$7,000; found money, \$169.79; over in cash, \$56.15; Foreign Exchange Control Board, unclaimed currency, \$99.62	272,546 39	
Less refunds, \$35.56; disbursements from customs and excise seizures, \$128,003.78	128,039 34	
		144,507 05

The revenues from customs and excise seizures were derived mainly as a result of seizures under the provisions of the Customs Act, c. 42, R.S., as amended, and the Excise Act, 1934, as amended. The disbursements of \$128,003.78 were made under authority of the said Acts, and were in respect of (i) expenses incidental to the making of the seizures and for moiety payments to the seizing officers and informers, and (ii) repayments of deposits, in whole or in part, to persons accused of violations of the Customs and Excise Acts.

Payments of \$1,000 or over were made on account of legal services in connection with customs and excise seizures to the following: Richard S. Hinton, Summerside, \$2,470.14; J. S. Latchford, Cornwall, \$1,374.73; J. P. O'Reilly, Hamilton, \$1,147; S. Hart Green, Winnipeg, \$3,825; J. Boyd McBride, Edmonton, \$1,804.24; and J. R. Nickolson, Vancouver, \$1,621.61.

Forfeited bonds represent amounts collected from guarantee companies on bonds posted by them on behalf of licensees under the Excise Act who have violated the regulations.

General Comments

As at March 31, 1944, there were in operation 151 Ports of Customs and Excise, and, under the survey of these ports, 171 Outposts, 60 Preventive Stations, and 43 Postal Collecting Stations. The only port at which the cost of operation exceeded the revenue collections was McAdam, N.B., where the former was \$31,753.86 and the latter \$12,735.21.

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licensees, securities are deposited with the Department which are placed with the Department of Finance for safekeeping. At March 31, 1944, the securities so deposited were \$1,199,050 for customs purposes and \$2,489,400 for excise purposes.

Total (Customs and Excise Divisions)	\$ 949,169,667 25
--	-------------------

Certified correct.

D. SIM,
Deputy Minister of National Revenue
for Customs and Excise.

TAXATION DIVISION

Ordinary Revenue—

Tax Revenue:

J Income Taxes		
(1) Individuals	245,903,098 75	
Less refunds	1,475,575 98	
		244,427,522 77
Less Reserve for Refundable Portion		115,000,000 00
		129,427,522 77

The amount of \$115,000,000 represents the estimated liability of the Dominion Government for the refundable portion of income tax in respect of 1942 and 1943 personal incomes and was transferred to an Open Account—see further on in this section.

(2) Corporations	311,757,736 20	
Less refunds	379,021 81	
		311,378,714 39

The decrease in 1943-44 is due to the fact that 1942-43 revenue from this source from April 1 to June 30, 1942, included a number of 1941 payments. Monthly payments commenced on July 1, 1942.

(3) Tax deductions (at source)	590,163,434 85	
Less refunds	21,543,794 16	
		568,619,640 69

Tax deductions at the source for 1942-43 were only for a seven months' period (from September 1, 1942) and were included in that year under (1) Individuals. The above amount covers the full twelve month period.

(4) Dividends and interest (foreign currency and non-resident)	26,203,503 00	
Less refunds	532,698 83	
		25,670,804 17

(5) Rentals and royalties	1,277,064 63	
Less refunds	4,675 15	
		1,272,389 48

(6) National Defence Tax		387,963 75
This tax ceased to be applicable after August 31, 1942. The above amount represents arrears.		

K Excess Profits Tax	469,468,225 24	
Less refunds	750,384 97	
		468,717,840 27
Less Reserve for Refundable Portion		40,000,000 00
		428,717,840 27

The amount of \$40,000,000 represents the estimated liability of the Dominion Government for the refundable portion of collections to March 31, 1944, and was transferred to an Open Account—see further on in this section.

Gross collections were greater than in 1942-43 due to the increase in the rates.

L Succession Duties	15,212,542 96	
Less refunds	192,712 11	
		15,019,830 85

Non-Tax Revenue:

M Proceeds from Sales		115 62
O Refunds of Expenditures, previous years		19 92
P Miscellaneous: Law costs, \$2,296.59; fines and forfeitures, \$4,786.13		7,082 72
Total (Taxation Division)		\$ 1,480,501,924 63

Certified correct.

C. FRASER ELLIOTT,
Deputy Minister of National Revenue
for Taxation.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	18,391,385 00	17,697,144 32	15,806,424 00	15,036,094 37
Continuing Statutory Provisions	23,514 98	23,514 98	20,050 00	20,050 00
Transferred from annual appropriation of the Department of Finance			134,378 29	134,378 29
	18,414,899 98	17,720,659 30	15,960,852 29	15,190,522 66
Allotted from the War Appropriation....	3,773 00	3,762 35	3,661 00	3,643 81
Total	\$ 18,418,672 98	\$ 17,724,421 65	\$ 15,964,513 29	\$ 15,194,166 47

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
M- 7	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
M- 7	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00 12,000 00	2,000 00 12,000 00	
CUSTOMS AND EXCISE DIVISIONS					
M- 8	183	General Administration.....	1,033,725 00	911,796 93	121,928 07
M- 9	184	Inspection, Investigation and Audit Services..	1,394,965 00	1,329,545 18	65,419 82
M-13	185	Preventive Service Undervaluation Unit.....	57,145 00	55,083 99	2,061 01
M-14	186	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	7,753,685 00 10,239,520 00	7,440,406 09 9,736,832 19	313,278 91 502,687 81
TAXATION DIVISION					
M-19	187 485	General Administration, including authority to create positions and make appointments within the Division notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act.....	816,875 00	764,434 35	52,440 65
M-20	188 189	Internal Inspection and Verification.....	358,714 00	281,224 36	77,489 64
M-21	486 433	District Offices.....	6,961,276 00 8,136,865 00	6,913,013 42 7,968,672 13	48,262 58 178,192 87
GENERAL					
M-27	190	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs Excise and Income Tax Secret Investigation Services.....	15,000 00	1,640 00	13,360 00
SUPERANNUATION AND RETIREMENT BENEFITS					
M-27	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	11,514 98	11,514 98	
		Total Ordinary.....	18,414,899 98	17,720,659 30	694,240 68
		Total War (Details on page M-27)...	3,773 00	3,762 35	10 65
		Grand Total.....	\$18,418,672 98	\$17,724,421 65	\$ 694,251 33

Salary of Minister, Hon. C. W. G. Gibson, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

CUSTOMS AND EXCISE DIVISIONS

Vote 183 General Administration

	Estimates	Allotments	Expenditures
A Salaries	927,400 00	925,400 00	818,235 38
B Cost of Living Bonus and Other Pay-list Items.....	61,200 00	63,200 00	62,510 81
C Printing and Stationery.....	22,500 00	22,500 00	14,512 34
D Travelling Expenses	10,000 00	10,000 00	7,854 03
E Telegrams and Telephones.....	8,000 00	8,000 00	5,160 25
F Guarantee Fund	625 00	625 00	360 70
G Sundries	4,000 00	4,000 00	3,163 42
	<u>\$1,033,725 00</u>	<u>\$1,033,725 00</u>	<u>\$ 911,796 93</u>

As of March 31, 1944, there were 411 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets).

	Salary rate		Salary rate
Scully, H. D., Commr. of Customs (to Dept. of External Affairs, May 1).....\$	9,000 00	Furlong, C. J.	2,640 00
Sim, D., Deputy Minister.....	10,000 00	Gaboury, J. E.	4,140 00
*Jackson, L. F., Asst. Deputy Minister, Customs	5,880 00	Gibbard, A. J.	2,400 00
*Nauman, V. C., Asst. Deputy Minister, Excise	5,880 00	Gilchrist, C. T.	3,240 00
Allen, L. E.	4,500 00	Green, F. I.	2,400 00
Allen, W. R.	2,400 00	Guibord, J. R.	2,400 00
Anderson, W. F. C.	3,000 00	*Gunby, C. E.	4,080 00
Armstrong, W. D.	4,500 00	Haw, W. C.	3,420 00
Aust, G. E.	2,640 00	Hector, J. H.	3,000 00
Beach, W. H.	2,400 00	Henry, W. J.	3,240 00
Bell, J.	2,400 00	Hicklin, W. L.	3,600 00
Blake, F. H.	3,720 00	Hind, A. R.	2,880 00
Blakely, H. M.	2,400 00	Holmes, L. W.	3,720 00
Bradley, F. M.	2,400 00	Howard, H. A.	3,000 00
Bradley, J. C.	2,760 00	Jean, L. J. G. F.	2,640 00
Brodeur, P. E. S.	4,080 00	Jones, S.	4,360 00
Bryenton, L. C.	2,400 00	Jones, W.	2,400 00
Buckingham, C. O.	3,000 00	Kealey, H. J.	2,400 00
Callbeck, C. H.	3,720 00	Kenney, A. S.	3,120 00
Carrier, R. R. A.	2,400 00	Kerr, E.	2,400 00
Carruthers, O. V.	3,240 00	Kincaid, J. F.	2,400 00
Cauley, F. L.	2,400 00	King, G. C. M.	2,400 00
Clifford, F.	2,400 00	Lee, H. R.	2,760 00
Cohen, J.	2,760 00	MacMillan, A. F.	4,140 00
Cosh, R. F.	2,760 00	MacNeil, W. J.	3,120 00
Cuthbert, T. H.	2,400 00	Magee, J. D.	2,400 00
Darwin, N. J.	2,400 00	Mann, O. M.	3,000 00
Davidson, G. A.	2,400 00	Martin, J. A.	2,880 00
Davis, W. O.	4,080 00	May, E. F. (on military leave, July 14) ..	2,760 00
Deachman, J. S.	3,240 00	McCullough, S.	2,400 00
Doyle, T. V.	3,360 00	McNeil, J. H. K.	2,400 00
Driscoll, J. O.	2,640 00	Mills, T. H.	2,880 00
Duncan, J. H.	2,400 00	Montpetit, L. H.	2,400 00
Ellement, A. A.	2,640 00	Mossop, G. V.	2,400 00
Ellis, H. H.	4,140 00	Munroe, H. R.	3,900 00
Errett, P. A.	3,240 00	O'Brien, C. F.	2,400 00
Fairbairn, R.	4,440 00	O'Connor, E.	2,760 00
Falkner, T. S.	3,000 00	Ogg, H. J.	2,640 00
Falkner, W. F.	2,400 00	O'Reilly, C. A.	3,000 00
Fellows, H. G.	2,400 00	Palmer, F. D.	2,760 00
Finner, F. J. (Feb. 23)	2,640 00	Petrie, E. (Sept. 30)	3,420 00
Fitzgerald, R. R.	4,080 00	Pilon, J. V.	2,760 00
		Powers, N. D.	2,400 00
		Prentiss, G. H.	2,640 00
		Rankin, J. S.	3,780 00

	Salary rate		Salary rate
Reid, G. A.....	3,720 00	Taylor, L. H.....	4,080 00
Rheaume, M. H.....	2,400 00	Telford, J. F.....	2,880 00
Roberts, D. H. B.....	2,400 00	Timleck, H. B.....	2,400 00
Robins, E. H.....	2,400 00	Tory, F. T.....	3,420 00
Rombough, C. C.....	2,760 00	Treadwell, J. M.....	3,000 00
Roy, J. E.....	3,000 00	Tuck, W. E.....	2,400 00
Ruel, A.....	2,400 00	Turcotte, L. M.....	2,400 00
Russell, T. A.....	3,480 00	Urquhart, G. B.....	4,500 00
Sharkey, N.....	3,480 00	Warren, L. D.....	4,500 00
Sims, F. R. (Oct. 6).....	4,380 00	White, J. A. A.....	2,400 00
Smith, R. C.....	3,300 00	White, L. A.....	3,000 00
Stinson, W. W.....	2,880 00	Wilson, J. G.....	2,520 00
Strutt, A. F.....	2,760 00	Wood, C. E.....	4,500 00
Stuart, W. B.....	4,500 00	Wormington, F. E.....	2,880 00
Sucee, M. J.....	2,400 00	Young, P. L.....	4,920 00
Sullivan, H.....	2,400 00	Younger, L. R.....	4,440 00

Included in the charges to this account are the salaries of the following employees which have been repaid by the organizations to which they were on loan: T. G. Crossan, \$2,760; G. H. Glass, \$3,000; G. E. Hooper, \$3,480 (repaid from May 1); *J. A. V. Hooper, \$3,480; C. R. Morphy, \$2,400 (repaid to Sept. 30). Repayments were made by the Commodity Prices Stabilization Corporation Limited, \$11,506.83; Wartime Prices and Trade Board, \$2,021.29; and Department of Pensions and National Health, \$1,239.06. Of the amounts repaid, \$3,260.35 was refunded to the vote and \$11,506.83 is included in the heading "Services and Service Fees" in the "Details" of the departmental statement of revenue given on a previous page.

* Received additional compensation—see following list.

As of March 31, 1944, there were 6 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): L. F. Jackson, \$120; V. C. Nauman, \$120; C. E. Gunby, \$420; J. A. V. Hooper, \$600.

C Distributed as follows: printing, \$3,000.41, and stationery, \$11,510.53 (including \$875.58 for inspection and repair of typewriters, adding, calculating and copying machines, etc.); sundry, \$1.44.

D Travelling expenses in excess of \$300 were paid to: Hon. C. W. G. Gibson, \$342; J. E. Gaboury, \$1,293.48 (including \$290.80 from seizure revenue); H. J. Kealey, \$413.20; V. C. Nauman, \$398.38; J. S. Rankin, \$2,161.33.

F As at March 31, 1944, 63 officers were bonded for amounts ranging from \$100 to \$10,000 under the Government Officers' Guarantee Fund. No claims were made on the fund during the fiscal year in respect of any of these officers.

Vote 184 Inspection, Investigation and Audit Services

	Estimates	Allotments	Expenditures
A Salaries	1,141,145 00	1,123,145 00	1,092,944 84
B Cost of Living Bonus and Other Pay-list Items.....	20,700 00	38,700 00	37,125 77
C Living Allowances	3,420 00	3,420 00	2,562 42
D Printing and Stationery.....	12,500 00	11,900 00	6,400 91
E Travelling Expenses	205,000 00	205,000 00	179,838 50
F Telegrams and Telephones	3,200 00	3,800 00	3,696 94
G Guarantee Fund	3,500 00	3,500 00	1,963 52
H Sundries	5,500 00	5,500 00	5,012 28
	<u>1,394,965 00</u>	<u>1,394,965 00</u>	<u>1,329,545 18</u>

This vote was provided to meet salaries, cost of living bonus and other expenses in connection with the inspection of Customs and Excise offices and licensed excise establishments (including special investigations and inquiries in connection therewith), the investigation of values of imported goods, the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As of March 31, 1944, there were 459 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
INSPECTION SERVICE			INVESTIGATION OF VALUES		
Headquarters, Ottawa:			Headquarters, Ottawa:		
Bunker, G. N.	\$ 4,440 00	\$ 806 95	Donnen, J. E.	3,240 00	1,896 60
Dayboll, E.	2,760 00		Funston, H. F. W.	4,360 00	489 92
Graham, G.	4,080 00	1,948 25	(Mar. 25)		
*McNally, E.	4,500 00		Merriam, A. W.	4,000 00	923 83
Ogilvie, S. G.	3,360 00	996 80	Roy, P. M.	3,240 00	
Smith, W. B.	3,720 00		INVESTIGATION OF DRAWBACK		
Yeo, S. D.	3,840 00	689 98	CLAIMS		
Halifax:			Halifax:		
Eaton, R. L.	2,760 00	607 88	Dunlop, J.	2,880 00	1,757 80
Pope, R. H.	3,720 00	535 58	Wallis, C. W.	2,640 00	629 94
Charlottetown:			Saint John:		
Casey, F. J.	3,720 00	475 51	Stroud, F. L.	2,760 00	
Saint John:			Montreal:		
Ross, F. L.	2,760 00	726 02	Ault, R. R.	2,880 00	
Thornton, R. W.	3,720 00	970 62	Gauvin, L. J.	2,760 00	1,391 47
Montreal:			Power, G. E.	2,760 00	
Boulais, P. E. (Aug. 1) ..	3,720 00		Reid, W. T.	3,360 00	
Conway, W. T.	3,360 00	709 07	Sabourin, J. F.	2,760 00	304 46
Grenier, P. E.	3,540 00	311 90	Hamilton:		
Lafontaine, C. E.	3,720 00	461 19	Breckin, W.	2,760 00	574 50
Lavallee, J. A.	2,760 00	964 59	Ingram, W. C.	2,880 00	324 55
Quebec:			McQueen, W. F.	2,760 00	407 43
Blouin, J. A.	3,360 00		Moore, D. G.	2,760 00	446 15
Fitzpatrick, W. P.	2,760 00	683 55	Tennant, T. W.	3,000 00	367 29
Belleville:			London:		
Wilson, H. R.	3,720 00	1,418 50	Ferguson, J.	2,760 00	900 79
Brockville:			Stone, T. W.	3,360 00	
Moore, W. W.	2,760 00	1,010 55	Stoneham, F. A.	2,760 00	1,559 91
Hamilton:			Oshawa:		
Dickinson, M. R.	3,720 00	841 50	Findlay, A. T.	3,360 00	344 82
Ratz, F. W.	2,760 00	892 54	Richardson, E. G. W.	2,760 00	801 47
London:			Toronto:		
McKellar, N. L.	2,400 00	802 77	Benson, M. S.	3,360 00	
Wackett, E.	3,360 00	1,147 95	Boag, E. C.	2,760 00	883 65
Peterborough:			Buck, A. J.	2,760 00	
Glover, T. H.	3,720 00	912 85	Grandy, E. F.	2,760 00	
Sault Ste. Marie:			Kent, J. H.	2,880 00	
Levie, F. E.	2,760 00	1,297 92	MacDonald, R. C.	2,880 00	
Woods, A. H.	3,720 00	1,017 54	Munson, W. E.	2,760 00	
Toronto:			O'Donohue, A. T.	2,760 00	
Collop, C.	3,360 00	698 00	Paul, W. G.	3,960 00	1,104 62
Harris, C. H.	2,760 00	1,649 95	Watt, H. C.	2,760 00	
Jacques, W. A.	3,000 00	905 42	Wooster, W. T.	3,000 00	
Lindsay, G. B.	2,760 00	1,600 41	Windsor:		
Lynch, J. F. R.	3,000 00	1,580 00	Bennett, W. R.	2,760 00	1,204 12
McGregor, I. R.	2,400 00	496 88	Clapper, D. W.	2,760 00	
Winnipeg:			Lindsay, N. C.	2,760 00	
Johnston, G. F.	2,400 00	309 65	Menzies, M. J.	2,760 00	
Regina:			Patterson, A. J.	2,880 00	
Hindson, R. A.	3,360 00	1,091 49	Putman, G. J.	2,760 00	
Calgary:			Sutherland, H. D. F.	2,760 00	
Legg, H.	3,720 00	894 14	Winnipeg:		
Patterson, F. D.	2,760 00	494 15	Allen, E. V.	3,360 00	439 20
Vancouver:			Parsons, D. S. G.	2,880 00	565 98
Brown, W. J.	3,720 00	711 88	Vancouver:		
Burns, F. M.	3,720 00	519 80	Duffy, P. B.	2,760 00	495 50
Norris, G. E.	2,760 00	622 57	Lavell, F. M.	3,360 00	517 24
			Salt, A. C.	2,760 00	
			Williamson, E. P.	2,760 00	1,342 29

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
AUDIT SERVICE					
<i>Headquarters</i>					
Ottawa:					
Bishop, R. A.	5,040 00	370 10			
Charlesworth, F.	3,240 00				
Duffy, L. F.	3,000 00				
Dunsmore, C. C.	3,240 00	2,257 33			
Finlayson, F.	3,720 00				
Furlong, M. J.	4,080 00				
Holtby, E. G.	3,720 00	2,863 89			
Lugsdin, L. E.	2,640 00				
Ross, B.	3,240 00				
Sykes, A.	3,240 00				
<i>Eastern Division</i>					
Amherst:					
Leahey, F. M.	3,000 00	3,012 48			
Moore, A. T.	2,400 00	1,863 11			
Thomson, O. H. R.	2,400 00	1,993 00			
Halifax:					
Grant, H. C.	2,520 00	676 28			
Scallion, G. P.	2,400 00	1,319 31			
Saint John:					
Stephenson, J. R.	3,000 00	590 14			
Montreal:					
Allcorn, F. H. (Feb. 16) ..	2,400 00				
Beaudoin, J. E.	3,240 00	1,389 37			
Birkett, N. M.	3,000 00				
Brodeur, M. E. A.	3,000 00				
Brunelle, J.	2,400 00				
Bye, S. J.	2,520 00				
Cardinal, E. (Mar. 16) ..	2,400 00				
Cassidy, R. J.	3,000 00				
(to Auditor General's Office, May 15)					
Chabot, F. A.	3,000 00				
Champion, T. C. V.	3,720 00				
Choquette, G.	2,520 00				
Cypriot, A.	3,000 00				
Daigneau, E. A.	3,000 00				
Doucet, A. J.	3,000 00				
Duhamel, P.	2,400 00	888 60			
Dupras, P.	3,000 00				
East, J. H.	4,140 00	667 05			
Fickett, D.	3,360 00				
Foucault, J. E.	2,400 00				
Frappier, A. P.	3,000 00				
Fullerton, A. F.	3,000 00				
Garceau, J. A.	3,000 00	383 61			
Guilfoyle, E. A. (Mar. 1) .	3,000 00				
Harris, D. J. W.	3,240 00	1,087 97			
Henderson, R. A.	3,000 00	368 50			
Henry, W. S.	2,880 00				
Hudson, L. A. C.	3,000 00				
Ingram, J. S.	2,880 00				
Kelly, P. S.	3,000 00				
Kirkham, R. C.	2,400 00				
Kivenko, N. M.	2,520 00				
Lagace, M.	3,000 00				
Lepine, G.	2,400 00	374 23			
Leveille, P.	2,400 00				
Lymburner, C. E.	3,240 00				
Montreal—Concluded					
MacDiarmid, H. (Sept. 1) .	3,000 00				
MacIntyre, R. A.	2,520 00				
Mann, E. S.	3,000 00				
Martel, E.	2,400 00	368 46			
Mathieu, R.	2,400 00	967 87			
McCann, J. J.	3,000 00				
McEntee, W. J. S.	2,400 00				
(June 25)					
McPhee, N. M.	2,520 00				
Murphy, J. A.	3,000 00				
Pelletier, F. A.	3,000 00				
Pitt, J. C.	3,000 00				
Poliquin, J. L. H.	2,520 00				
Reader, R.	2,520 00				
Robineau, L. C.	2,400 00	818 50			
Rothwell, A. L.	3,000 00	441 17			
Scheuer, J. J. L.	2,400 00				
Smith, F. C.	3,000 00				
Smith, P. G.	3,000 00				
Thomson, J. R. (Mar. 1) .	3,240 00				
Thomson, John R.	2,520 00				
Viens, C.	3,000 00				
Vinet, J. G.	3,000 00				
Williams, W. A.	2,520 00				
Wilson, C. R.	2,400 00				
Young, D. A.	3,000 00				
Quebec:					
Cloutier, J. E. B.	2,520 00				
Drouin, F.	2,400 00	1,299 05			
Dupont, A.	2,400 00	824 40			
Jalbert, P. G.	2,400 00				
Labad, H. A.	3,000 00				
Lasnier, J. L. P.	2,520 00	588 98			
Letarte, J. O.	2,520 00	844 76			
Letarte, L. P.	2,520 00	1,413 92			
Martineau, O. E. J.	3,240 00				
Parent, G. L.	2,880 00	554 30			
Renaud, P. A.	3,000 00				
Sherbrooke:					
Blais, V.	3,000 00	1,045 08			
Hebert, R.	2,520 00	808 76			
Lauzon, J. A. E.	3,000 00	795 07			
Masse, E.	2,400 00	496 01			
Three Rivers:					
Carpentier, J. R.	2,520 00	1,176 41			
Perron, A. E. S.	3,000 00	1,148 40			
<i>Central Division</i>					
Belleville:					
Cochrane, T. C.	2,400 00				
Ireland, N. S.	2,400 00				
Welch, E. S.	2,520 00	918 05			
White, M. B.	2,520 00	790 72			
Hamilton:					
Bricker, H.	2,520 00	365 00			
Ditner, L. B.	2,520 00	858 50			
Learne, L. D.	2,520 00	849 44			
Raymond, E. H.	3,000 00	301 89			
Robbins, J. S.	3,000 00				
Todd, A. H.	2,520 00	353 71			
Waller, J. E.	2,400 00	800 62			
Walsh, W. C.	2,520 00	698 15			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kitchener:			Toronto—Concluded		
Gee, S. A.....	2,400 00	667 75	Halloran, J. F.....	3,000 00	1,590 73
Leng, D. H.....	3,000 00	674 87	Harris, A. N. K.....	3,000 00	
Menzies, R.	3,000 00	827 72	Hignell, H. A.....	3,240 00	
Schneider, F. W.....	2,520 00	782 50	Hill, J. S.	3,000 00	
Smith, C. H. V.....	3,000 00	910 07	Hill, T. P.....	3,000 00	
London:			Hill, W. F.....	3,000 00	
Blandford, R. D.....	3,000 00	484 05	Jones, G. W.....	3,720 00	542 64
Chadwick, M. A.....	2,400 00		Kay, C. B.....	3,240 00	
Channon, C. B.....	2,400 00	495 70	Lang, C. L.....	3,000 00	
Guymer, G. L.....	3,000 00	885 03	Lawrence, E. D.....	3,360 00	738 69
Hudson, W. J.....	2,520 00	968 10	Loriaux, H. C. F.....	2,400 00	
Rich, H. J.....	3,000 00	977 80	Lugsdin, W. R.....	3,000 00	
Stringer, J. W.....	2,520 00	925 69	Mann, A. E.....	2,520 00	
Ottawa:			Mann, C. A.....	3,000 00	
Allan, J. J.....	2,520 00		Matta, J. F.....	3,000 00	
Champagne, J. F. M....	2,520 00	1,305 43	Minish, H. W.....	3,000 00	
Charbonneau, J. P. A...	2,400 00		Mitchell, C. R.....	3,000 00	
Dunlop, J. C.....	2,520 00	408 39	Moore, W. C.....	3,000 00	
Green, L.....	2,880 00	365 49	Nicoll, C. W. I.....	3,000 00	
Larochelle, A. J. (Nov. 19)	3,000 00	495 78	Patrick, W. M. P.....	2,520 00	433 33
Smith, H. A.....	2,400 00	424 71	Pauli, W. (Mar. 1).....	2,400 00	
Steben, F. L.....	2,400 00	817 26	Phillipson, C. E.....	3,720 00	
Vincer, R. A.....	3,000 00	2,940 65	Revell, W. O. (Dec. 11)..	3,000 00	
Watts, H. R.....	2,400 00		Robinson, P.....	3,000 00	
Peterborough:			Scott, G. C.....	3,000 00	
Budden, F. R.....	3,000 00	1,043 00	Shepherd, W. C.....	3,240 00	
Port Arthur:			Smith, E. B.....	2,520 00	
Walgate, R. G.....	2,400 00	849 86	Trant, J. F.	3,000 00	
St. Catharines:			Wells, R. W.....	3,000 00	508 75
Simpson, R. A.....	2,520 00	729 88	Wood, C. M.....	3,000 00	
Toronto:			Windsor:		
Allison, W. W.....	3,000 00		Leaf, G. N.....	3,000 00	444 78
Argument, G.	3,000 00		Rippon, F. W.....	3,000 00	
Barrett, E. A.....	2,880 00		Sherriff, W.....	3,000 00	325 02
Barrett, T. H.....	3,000 00		Tomkins, E. J.....	3,000 00	301 47
Belch, T. G.....	2,400 00		Western Division		
Benton, F. G.....	3,000 00		Winnipeg:		
Bond, A. E.....	2,520 00	1,506 66	Arthur, J.	3,000 00	
Brown, G. B.....	3,000 00		Fennel, E. L.	2,400 00	680 20
Campbell, A. D.....	2,520 00		Fox, V. E.....	2,400 00	918 94
Carter, H. C.....	2,400 00		Hayward, R. H.....	2,400 00	721 61
Chant, H. G.....	2,400 00		Hunter, J.....	2,400 00	
Christie, G. W.....	3,000 00	657 25	Johnson, W. C.....	2,520 00	849 46
Coakwell, J. A.....	3,000 00		Kergan, R. L.....	3,240 00	432 25
Coffin, C. E.....	3,240 00	1,531 73	Paterson, R. G.	3,000 00	
Cowan, J. K.	2,400 00	349 55	Sangster, J.....	3,000 00	
Cullen, H. A. (Apr. 1)..	2,400 00		Taylor, A. J.....	3,000 00	480 96
Cunniam, G. P.....	3,000 00		Regina:		
Cunningham, R. N.....	2,520 00		Dale, S. C.....	2,520 00	891 06
Cusack, T.....	2,400 00		Hutchinson, A. R.....	2,520 00	1,230 25
Dean, C. S.....	3,000 00		Saskatoon:		
Dean, W. A.....	2,520 00		Kerr, H. C.....	3,000 00	562 19
Ellard, E. F.....	2,520 00		Wells, M. R.....	2,520 00	626 38
Ferrie, R.....	3,000 00		Calgary:		
Flanagan, T. W. A.....	3,000 00		Ford, H. W.....	3,000 00	423 30
Gairn, A. B.....	4,140 00	634 64	Gaetz, D. G.....	2,520 00	1,574 99
Gibson, J. H.....	2,880 00		Logie, T.....	2,520 00	1,402 63
Gorman, M. J.....	2,520 00		Noble, H. J.....	2,400 00	992 70
Grant, J. W.....	3,000 00	946 52	Sanderson, J. D.....	3,000 00	570 00
Gray, G. F.....	3,000 00		Skelton, R. S.....	2,400 00	1,473 96
			Sloan, E. B.....	4,140 00	2,598 23

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edmonton:			Vancouver—Concluded		
Bould, H. S.	2,400 00	817 13	Haddow, H. G.	2,520 00	
Fullerton, S. J.	2,400 00	684 07	Henley, F. C.	2,400 00	1,159 85
George, E. S.	2,520 00	686 28	Matthews, L. A.	3,000 00	
Studer, C. A. B.	2,520 00	521 38	Moffitt, H. C. W.	2,520 00	
Vancouver:			Page, A. J. W.	3,720 00	
Anderson, W. B.	3,000 00		Privat, C. T.	2,520 00	
Bone, B. W. M.	3,240 00		Randall, H. J.	2,400 00	479 41
Booth, S.	3,000 00		Reid, L. C.	2,880 00	1,022 20
Buck, F. C.	2,400 00	673 03	Ruffell, T. S.	3,000 00	
Clendenning, C. H. P.	2,520 00		Stedman, F.	2,520 00	
Darts, E. C.	2,400 00		Thorburn, L. J.	3,000 00	856 28
Galland, A. J.	3,000 00	380 32	Victoria:		
Gardner, B. K.	2,520 00	1,157 41	Whan, J. A.	2,400 00	384 39

The salaries of the following employees charged to this account have been repaid by organizations to which they were on loan: J. M. Fell, \$3,000; *S. Jones, \$1,360; R. Lang, \$2,400; J. D. C. Mahaffy, \$3,000. The salaries and living allowances of certain officers stationed in the United States, whose time was occupied in servicing railway transportation companies, were repaid by these companies. Repayments were made by the Commodity Prices Stabilization Corporation Ltd., \$6,000; Foreign Exchange Control Board, \$2,400; Wartime Prices and Trade Board, \$5,497.72; and the railway transportation companies, \$8,371.84. Of these repayments \$16,771.84 is included under the heading "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page. The balance, \$5,497.72 was refunded to the vote.

* Received additional compensation—see following list.

As of March 31, 1944, there were 2 employees being paid war duties supplements whose salaries are detailed above (amounts represent annual rates paid at that date): S. Jones, \$140; E. McNally, \$420.

C Living allowances of \$500 or over were paid as at March 31, 1944, to the following officers stationed in the United States: W. J. Campbell, \$720; R. L. Needham, \$720.

D Distributed as follows: printing, \$3,351.61, and stationery, \$3,049.30.

E This allotment includes \$206.33 for living expenses of officers while acting in a relieving capacity away from their place of residence, also \$1,886.19 for removal expenses of officers.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: J. S. Baxter, \$700.84; F. Breton, \$1,317.11; S. W. Chisholm, \$1,162.08; D. P. M. Clarke, \$884.87; W. J. Frazer, \$1,199.63; D. E. Gallant, \$597.91; S. A. Green, \$664.54; N. W. Kennedy, \$738.38; P. P. Last, \$626.77; R. Meek, \$744.94; E. O'Connor, \$438.70; E. J. Reed, \$650.75; L. E. Rolston, \$1,112.61; J. M. J. Sauve, \$554.27; H. D. Sleggs, \$900.85; William Smith, \$335.84; H. K. W. Young, \$1,237.26; H. M. Young, \$2,012.

G As of March 31, 1944, 371 officers were bonded for amounts ranging from \$500 to \$5,000, under the Government Officers' Guarantee Fund. No claims were made on the fund during the fiscal year in respect of any of these officers.

H The charges to this allotment include: postage and post office box rentals, \$3,839.54; office rentals and lighting, \$502.83.

Vote 185 Preventive Service Undervaluation Unit

	Estimates	Allotments	Expenditures
A Salaries	51,330 00	50,780 00	50,413 39
B Cost of Living Bonus and Other Pay-list Items.....	1,565 00	2,115 00	2,090 39
C Printing and Stationery	500 00	500 00	108 44
D Travelling Expenses	3,000 00	3,000 00	2,011 39
E Telegrams and Telephones.....	350 00	350 00	269 39
F Guarantee Fund	200 00	200 00	139 34
G Sundries	200 00	200 00	51 65
	\$ 57,145 00	\$ 57,145 00	\$ 55,083 99

This vote was provided to meet salaries, cost of living bonus and other expenses of the staff of the Undervaluation Unit, whose duty it is to investigate infractions of the customs laws (except cases of smuggling) involving the importation and entry of goods under false invoices or declarations regarding values and duties payable.

As of March 31, 1944, there were 20 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over exclusive of cost of living bonus, on that date: H. L. Carson, \$3,720; C. E. Gress, \$2,760; L. H. Hall, \$2,760; G. E. M. Hunter, \$3,720; R. C. Maxwell, \$2,760; B. A. Neville, \$2,760; U. A. Paquette, \$2,760; I. Savard, \$3,720; C. H. Tyers, \$2,760.

The salaries of the following employees, charged to this account, have been repaid by the Commodity Prices Stabilization Corporation Limited to which they were on loan: H. E. Ball, \$2,760; C. S. Fisher, \$2,760 (half time); T. B. Hurson, \$2,760. The Commodity Prices Stabilization Corporation Limited repaid the sum of \$7,095.36 for their services and the amount is included under the heading "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page.

Eleven of the officers who were paid from this allotment also received seizure awards of moieties payable under the Customs and Excise Acts. The payments were made from seizure revenue and amounted to \$5,526.53.

D In addition to the charges to this allotment, \$307.44 for travelling expenses of officers was paid from seizure revenue. Payments of \$300 or over, from the allotment and/or from seizure revenue were as follows: U. A. Paquette, \$322.25; I. Savard, \$495.68.

F As at March 31, 1944, 16 officers were bonded for amounts ranging from \$1,000 to \$5,000 under the Government Officers' Guarantee Fund. No claims were made on the fund during the fiscal year in respect of any of these officers.

Vote 186 Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals

	Estimates	Allotments	Expenditures
A Salaries	6,048,985 00	5,929,985 00	5,763,821 45
B Cost of Living Bonus and Other Pay-list Items	545,500 00	590,500 00	583,689 09
C Living Allowances	11,700 00	15,700 00	15,260 12
D Overtime	150,000 00	220,000 00	208,843 05
E Uniforms	40,000 00	40,000 00	18,471 31
F Printing and Stationery.....	185,000 00	145,000 00	96,030 75
G Travelling Expenses	85,000 00	105,000 00	97,167 85
H Telegrams and Telephones	30,000 00	40,000 00	38,407 33
I Cartage	100,000 00	90,000 00	81,747 45
J Postage	75,000 00	75,000 00	62,864 28
K Express and Freight	15,000 00	15,000 00	13,844 48
L Legal Expenses	40,000 00	40,000 00	30,223 11
M Stamps and Labels.....	325,000 00	345,000 00	344,482 60
N Guarantee Fund	17,500 00	17,500 00	15,742 57
O Temporary Buildings, Maintenance and Rentals.....	60,000 00	60,000 00	46,094 13
P Sundries	25,000 00	25,000 00	23,716 52
	<u>\$7,753,685 00</u>	<u>\$7,753,685 00</u>	<u>\$7,440,406 09</u>

This vote was provided to meet (i) the salaries, cost of living bonus, and other expenses of collectors of Customs and Excise and their staffs, engaged in (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; (d) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations; and (ii) related expenditure.

As of March 31, 1944, there were 3,258 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets):

	Salary rate		Salary rate
<i>Nova Scotia</i>		<i>Prince Edward Island</i>	
Halifax:		Charlottetown:	
Collins, C. A.	\$ 3,720 00	Goodwin, L. W.	2,580 00
Hare, J.	3,000 00		
Heisler, H. S.	3,120 00	<i>New Brunswick</i>	
McLeod, G. R.	2,460 00	Fredricton:	
O'Leary, A. B.	3,000 00	Colter, F. P. (Feb. 16)	2,640 00
Sydney:		Moncton:	
Tobin, W. J.	2,820 00	Girouard, J. A.	2,640 00

	Salary rate		Salary rate
Saint John:		Quebec—Continued	
Abbott, F. C. (Feb. 1)	3,000 00	Matte, G.	3,000 00
Berry, H. V.	3,000 00	Santerre, J. A. A.	2,700 00
Heffernan, T.	2,520 00	Tessier, J. A. W.	2,520 00
Hoyt, A. L.	3,720 00	St. Johns:	
Sullivan, H. D.	3,000 00	Pinsonnault, J. L. S.	2,640 00
Wright, C. H. B.	2,820 00	St. John's:	
Quebec		Belisle, J. C.	2,520 00
Granby:		Greenland, L. W. E.	2,640 00
Gauvin, L. E.	3,000 00	Three Rivers:	
Lacolle:		Dery, J. C.	2,580 00
Racicot, J. E. D.	3,000 00	Pellerin, R.	2,520 00
Montreal:		Valleyfield:	
Aucoin, A.	4,140 00	Duquette, J. A. E.	2,880 00
Bertin, A. L. S.	2,460 00	Ontario	
Brabant, J. F.	3,000 00	Amherstburg:	
Clerk, E. G.	3,000 00	Campbell, P. (Feb. 13)	3,000 00
Dagenais, E.	2,880 00	Spittel, F. C.	2,460 00
Denis, J. L.	3,000 00	Bellefleur:	
Drapeau, J. E. B.	2,460 00	Clark, E. M.	2,460 00
Duval, J. A. O.	2,460 00	Cook, W. J.	3,000 00
Faucher, J. P.	2,460 00	Geen, E. A.	3,120 00
Ferland, N. E.	3,000 00	Ross, H. A.	2,400 00
(from Quebec, P.Q., July 1)		Sprague, F. W.	2,460 00
Galarneau, J. A. H.	3,000 00	Brantford:	
Girard, J. T.	2,400 00	Coale, A. A.	2,760 00
Giroux, A.	3,240 00	Lyle, R. J.	3,000 00
Goyer, J.	2,460 00	Brockville:	
Guernon, M. J. R.	3,000 00	Bannerman, W. R.	2,460 00
Hayward, F.	2,760 00	Chatham:	
Juteau, A.	3,000 00	Rawlings, D. G. H.	2,520 00
Labelle, J. D.	3,000 00	Fort Erie:	
Lagace, J. L. S. (to Quebec, May 1)	2,460 00	Osborn, G. H.	2,820 00
Laing, A.	5,700 00	Price, C. H.	2,760 00
Lally, J. E.	3,000 00	Stamp, W. G.	3,720 00
Lalonde, O.	2,760 00	Wilson, J. E. A.	2,520 00
Lalumiere, J. A.	3,000 00	Fort William:	
Leblanc, D.	2,640 00	Coombes, C. E.	3,120 00
Lemieux, R. J.	2,700 00	Stewardson, C. E.	2,400 00
Logan, T.	2,880 00	Galt:	
Loranger, G. A.	2,760 00	Simmons, H. N.	2,460 00
Martineau, G.	2,400 00	Guelph:	
McKenzie, J. F.	2,760 00	Hanlon, J. R.	2,640 00
Olivier, J. A.	3,000 00	Hamilton:	
Papillon, F.	2,400 00	Ballentine, A.	4,260 00
Parizeau, L. D. (Jan. 1)	2,400 00	Binkley, N. G.	2,400 00
Pelletier, G.	3,180 00	Craig, R. B.	2,520 00
Porteous, H.	2,400 00	Glass, W. R.	2,520 00
Redmond, J.	2,460 00	Greig, W. G.	2,760 00
Roche, H. G.	3,000 00	Kirkpatrick, H. J.	2,880 00
Ross, A. G.	2,400 00	Leask, R. N.	3,000 00
Roy, F.	2,460 00	McKelvey, S. J. (Mar. 4)	2,580 00
Ruffet, T.	2,460 00	Mills, P. E.	2,460 00
St. Jean, J. A.	3,180 00	Quinn, F. J.	2,700 00
Walsh, G. B.	3,000 00	Quinney, H. A.	2,400 00
Quebec:		Williams, H. R.	3,000 00
Arsenault, J. M.	3,000 00	Kingston:	
Belleau, J. A. (May 23)	3,000 00	Newman, J. J.	2,700 00
Bergeron, E. L.	2,820 00	Kitchener:	
Blouin, J. A. (to Vote 184, Dec. 1)	3,120 00	Break, E.	3,000 00
DeBilley, J. S.	3,720 00	Klepper, J.	2,760 00
Ferland, N. E. (to Montreal, July 1)	3,000 00		
Julien, F. J.	2,400 00		
Lagace, J. L. S. (from Montreal, May 1)	2,460 00		

	Salary rate		Salary rate
<i>Kitchener—Concluded</i>		<i>Toronto—Concluded</i>	
*McLay, R. T.	2,460 00	Robinson, W.	3,000 00
Rogers, H. A.	2,400 00	Ruttle, G. N.	2,460 00
Williams, J. K.	3,000 00	Savage, A. C.	2,400 00
<i>London:</i>		Seed, S. P.	2,760 00
Down, W. H.	3,720 00	Steckley, P. L.	2,580 00
Smyth, G. W.	2,760 00	Tate, T. G.	2,580 00
Thomas, W. R.	2,760 00	Taylor, S. G.	3,240 00
Wooster, H. W.	2,820 00	Walsh, W. H.	3,000 00
<i>Midland:</i>		Wilkie, E. A. P.	2,880 00
Haggart, W. E.	2,520 00	<i>Walkerville:</i>	
<i>Niagara Falls:</i>		Hall, H. R. M.	3,000 00
Dunk, J. W.	2,760 00	McCann, F. A.	2,760 00
Gardner, G. C.	3,720 00	Ritchie, W. B.	3,720 00
Prest, S. G.	2,520 00	Van Wagoner, K. G.	2,820 00
Sullivan, H. F.	2,460 00	<i>Wallaceburg:</i>	
<i>Oshawa:</i>		Mitchell, G. R.	2,640 00
Mechin, N. F.	3,120 00	<i>Welland:</i>	
Meek, R.	2,760 00	Hooker, E. D.	2,640 00
Moore, J. A.	2,400 00	<i>West Toronto:</i>	
<i>Ottawa:</i>		Raybould, J. P.	3,000 00
Blacklock, J. A.	3,000 00	Thompson, P. H.	2,700 00
Booth, G. E.	2,520 00	<i>Windsor:</i>	
Driscoll, C. E.	3,000 00	Beardmore, H.	3,180 00
Mulligan, J. E. S.	3,000 00	Clark, T.	3,720 00
Saunders, A. M.	3,720 00	Dawson, W. A.	2,520 00
Wood, J. H.	2,520 00	Hall, R. P. (Dec. 7)	3,000 00
<i>Owen Sound:</i>		Parkman, C. H.	2,760 00
Dobson, E. A.	2,460 00	<i>Manitoba</i>	
<i>Peterborough:</i>		<i>Emerson:</i>	
Lang, W. M.	3,120 00	Lendrum, R.	2,640 00
<i>Port Arthur:</i>		<i>Winnipeg:</i>	
Hanley, J.	2,880 00	Baillie, J. T.	4,320 00
<i>Prescott:</i>		Jordan, W.	3,060 00
Cook, E. A.	2,760 00	Magee, H. E.	3,120 00
<i>St. Catharines:</i>		Matheson, G. A.	2,700 00
Blain, J. C.	2,820 00	Matheson, J. G.	2,760 00
<i>Sarnia:</i>		Milnes, H.	3,000 00
Cole, S. A.	3,720 00	Mulvihill, P. J.	2,460 00
<i>Sault Ste. Marie:</i>		Nixon, F. W.	3,000 00
Blamey, J. R.	2,760 00	Prowse, E. W.	2,700 00
<i>Toronto:</i>		Rollerson, W.	2,760 00
Barnett, P. J.	3,000 00	Rutland, G. W. (Apr. 5)	2,460 00
Belton, F. S.	2,400 00	Thomas, W.	3,000 00
Burns, R. J.	2,460 00	Youell, C. W.	2,520 00
Burns, W. G.	2,760 00	<i>Saskatchewan</i>	
Chivrell, M. W.	2,520 00	<i>Moose Jaw:</i>	
Clark, R. H.	2,760 00	Price, T. S.	2,520 00
Delaney, J. J.	3,000 00	<i>Regina:</i>	
Drinkwater, W. S.	3,720 00	Gabb, H. J.	3,000 00
Green, A.	3,000 00	Horn, J.	2,400 00
Guthrie, W. F.	4,140 00	O'Connell, M.	2,760 00
Howard, A. T.	2,760 00	<i>Saskatoon:</i>	
Lenisje, E. D.	5,700 00	Perrey, C. A.	2,640 00
Lunham, A. S.	3,000 00	<i>Alberta</i>	
MacKay, J. C.	3,000 00	<i>Calgary:</i>	
McArthur, G. H.	3,720 00	Allen, T. M.	2,760 00
McCormack, A.	2,460 00	McDougall, J. C.	2,400 00
McCutcheon, A. D.	2,460 00	McLaren, G. E.	3,120 00
Meredith, H. S.	3,000 00	Ross, C. H.	2,520 00
Robertson, W.	3,000 00		
Robinson, J.	2,400 00		

	Salary rate		Salary rate
Edmonton:		Vancouver—Concluded	
Duke, J. W.....	2,760 00	Cocker, C. J.....	2,520 00
Edgecombe, G.....	2,400 00	Dempster, H. I. (Apr. 4).....	2,760 00
Elliott, A. H.....	3,120 00	Devlin, H. F.....	3,420 00
Huntley, E.....	2,520 00	Harford, H.....	3,000 00
Lethbridge:		Hopgood, A. J.....	2,760 00
Gates, W. H.....	2,640 00	Johns, S. C.....	3,000 00
<i>British Columbia</i>		Kemp, S. B.....	2,460 00
Nanaimo:		Kenning, J. W.....	2,400 00
Abrams, B. S.....	2,460 00	Leitch, A. J.....	2,460 00
New Westminster:		McLachlan, R. A.....	2,520 00
Barrett, R. A.....	3,000 00	Morgan, E. J.....	3,000 00
Buchanan, J. S.....	2,460 00	Simpson, G.....	3,000 00
Fadden, A. G.....	2,940 00	Tossell, C. A.....	3,000 00
Prince Rupert:		Woodman, S. J.....	2,400 00
Fitch, T. F.....	2,460 00	Victoria:	
McLeod, J. H.....	2,820 00	Conyers, C.....	2,760 00
Vancouver:		Huxtable, A. S.....	2,880 00
Abbott, R. W.....	2,700 00	Kenney, J. E.....	2,820 00
Birmingham, H. D. A.....	3,720 00	Yardley, G. A.....	3,720 00
Brown, G. V.....	2,400 00	<i>Yukon</i>	
Bush, M. A.....	3,000 00	Dawson:	
Carmichael, A.....	4,920 00	*Williams, J. O.....	3,120 00
Chilver, F. W.....	2,760 00	Whitehorse:	
		*Simmons, J. A.....	2,520 00

* Received additional compensation—see following list.

In addition to the payments from this account, salaries, etc., totalling \$70,795.21 were paid to 460 Customs and Excise officers by other departments.

The salaries of certain officers, charged to this account, were repaid by the organizations to which they were on loan. Repayments were made by the Commodity Prices Stabilization Corporation, Ltd., \$1,540; Foreign Exchange Control Board, \$1,100; Wartime Prices and Trade Board, \$3,539.27. Of these repayments, \$3,539.27 was refunded to the vote, and \$2,640 is included under the heading "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page.

As of March 31, 1944, there were 25 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): R. T. McLay, \$60.

C Living allowances are paid to officers stationed in northern British Columbia and the Yukon. The following were paid at the rate of \$1,500 per annum: J. P. Begg, F. Cederberg, T. A. M. Haney, R. G. Lee, N. Pennington, J. A. Simmons, G. F. S. Watson, J. O. Williams.

D Extra services were performed during regular hours for the accommodation of railway companies and business firms, and overtime services were performed on Sundays, holidays and outside of regular hours. The cost of the extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown under the departmental statement of revenues given on a previous page, \$186,934.27 was recovered in this connection. In some instances the officers are allowed compensating time off in lieu of overtime pay.

E For the purpose of providing uniforms for distribution to customs officers, cloth is purchased by the Department for resale to clothing manufacturers who tailor the garments and bill the Department for the completed uniforms.

Cloth sales were: Walter Blue and Co., Ltd., Sherbrooke, \$2,601.04; Gordon Campbell, Ltd., Vancouver, \$1,492.40; Clayton and Sons, Ltd., Halifax, \$3,342.21; Firth Bros., Ltd., Hamilton, \$5,888.58; Uniform Cap Mfg. Co., Ltd., Ottawa, \$212.88.

These amounts were credited to the allotment. The value of the cloth on hand as at March 31, 1944, was \$9,804.76.

Payments for uniforms were: Walter Blue and Co., Ltd., \$6,025.14; Gordon Campbell Ltd., \$4,142.97; Clayton and Sons, Ltd., \$6,492.25; Firth Bros., Ltd., \$11,282.85; Uniform Cap Mfg. Co., Ltd., \$718.08. Payments for buttons and badges and regilding were: William Scully Ltd., Montreal, \$695.13.

Payments for waterproof clothing were: Tower Canadian, Ltd., Galt, \$1,222.84.

F Distributed as follows: printing, \$64,447.29, and stationery, \$31,583.46 (including \$162 for the acquisition of mechanical equipment).

G This allotment includes \$61,187.71 for living expenses of officers while acting in a relieving capacity away from their place of residence, also \$2,080.85 for removal expenses of officers.

Travelling expenses of \$300 or over were paid to: R. A. Aldersmith, \$520.92; C. Baillairge, \$397.47; J. J. L. Barry, \$300; C. J. Beaton, \$336.95; H. Beardmore, \$340; G. B. D. Berton, \$1,497.41; R. H. Bizzin,

\$640.03; H. L. S. Blake, \$725.32; F. E. Bradley, \$512.34; F. S. Broder, \$507.09; J. E. Campaigne, \$1,222.75; P. A. Caron, \$1,247.77; T. Clark, \$336.56; W. C. Cochrane, \$705.25; C. A. Collins, \$510.99; L. E. Cuttle, \$300.70; W. H. Davis, \$606.01; G. B. Dench, \$491.40; J. H. Dick, \$1,521.08; G. B. Dingwall, \$418.40; C. Dolstra, \$314.76; B. V. Duncan, \$755.24; J. Ford, \$425.45; R. A. J. Gee, \$379.69; H. D. Gibson, \$493; F. R. Goode, \$300; F. Hale, \$417.35; F. B. Hawley, \$321.30; E. Hornsby, \$314.35; W. B. Howse, \$897.85; C. V. Ireland, \$394.50; J. W. B. Kelso, \$315.04; J. L. S. Lagace, \$301.67; A. Laing, \$305.90; C. E. Leclerc, \$536.07; D. Lussier, \$1,004.21; W. E. MacDonald, \$1,440.66; J. A. Mailloux, \$1,094.52; E. Martyn, \$435.69; H. J. McCaffrey, \$461.10; L. J. McCormick, \$436.06; L. W. McDonald, \$342.60; I. R. McGregor, \$393.65; G. McKay, \$100; R. T. McLay, \$1,731.39; A. J. McLean, \$372.98; T. D. McNeely, \$487.11; B. N. Messinger, \$771.10; E. L. Middleton, \$736.80; J. O. R. Moffet, \$548.22; S. S. Murphy, \$592.85; W. J. Nelson, \$377.27; R. Pelletier, \$374.37; C. J. A. Plante, \$746.53; E. D. Racicot, \$502.24; W. H. Ramsay, \$422.01; L. Ramsden, \$409; d'O. Raymond, \$967.77; M. F. Robichaud, \$1,330.75; H. Rose, \$412.55; F. L. Ross, \$367.55; J. H. Rousseau, \$308; A. C. Sargeant, \$492.30; A. G. Savage, \$1,047.14; D. W. Scott, \$550.56; H. L. Scott-Stone, \$300; J. Sheehan, \$399.35; L. E. Starke, \$1,191.38; G. Stewart, \$563.20; G. Stocker, \$1,323.10; J. B. Sullivan, \$484.95; J. G. A. Thibaudeau, \$1,051.77; L. P. Thibaudeau, \$708.94; J. L. P. Troie, \$563.01; J. A. M. Verrette, \$365.65; A. W. Walters, \$672.15; T. Walters, \$540.95; C. D. Watt, \$559.40; G. S. White, \$576.28; H. P. Wilson, \$1,551.18.

Suppliers receiving \$1,000 or more: B.C. Electric Railway Co., Ltd., Vancouver, \$1,753.75; Montreal Tramways Co., \$1,607.25; Winnipeg Electric Co., \$1,177.50.

GII Payments were made from these allotments on account of the following: Department of National Defence—Naval Services, \$1,741.43; Foreign Exchange Control Board, \$103.52. The Department has been fully repaid.

I Offsetting this expenditure the sum of \$15,201.86 was recovered (chiefly at the port of Montreal) and is shown as "Services and Service Fees" in the departmental statement of revenues given on a previous page.

Suppliers receiving \$1,000 or more: Ardley Bros., Ottawa, \$1,696.10; Armstrong Cartage and Warehouse Co., Ltd., Hamilton, \$1,373; H. W. Bacon, Toronto, \$16,275.24; Burke and Wood, Ltd., Vancouver, \$2,529.75; Canadian Transfer Co., Ltd., Ottawa and Toronto, \$2,274; Wilfred Chalut, Montreal, \$6,483; Hendrie & Co., Ltd., Hamilton, \$2,261.40; James Storage & Cartage Co., Calgary, \$1,151; R. J. Kimmel, Winnipeg, \$5,606.55; J. D. Kingston, West Toronto, \$1,836; Laurin Express, Ltd., Montreal, \$9,758.20; Mainland Transfer Ltd., Vancouver, \$2,861.15; McLeod's Baggage Transfer, London, \$1,319.25; Percy McNulty, Saint John, \$1,800; Charles A. Price, Windsor, Ont., \$1,560; St. Armand & Bergevin, Montreal, \$11,292.27.

L Suppliers receiving \$1,000 or more: R. S. Hinton, Summerside, \$2,470.14; J. Boyd McBride, Edmonton, \$1,804.24; F. T. McDermott, Toronto, \$1,450.95; J. C. McRuer, Toronto, \$2,583; Raymond Noel, Montreal, \$1,498.

M Stamps and labels required for customs and excise purposes and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., and the Supreme Court Act, c. 35, R.S., are manufactured and furnished by the British American Bank Note Co., Ltd., under contract authorized by P.C. 3239 of December 22, 1934.

N All officers of this service were bonded for amounts ranging from \$1,000 to \$10,000, under the Government Officers' Guarantee Fund. One defalcation involving loss in Crown funds is reported as follows: Port of Cobourg, Ont., \$343. The revenues of the Department were recouped for the amount from the Fund.

O Expenditures were distributed as follows: construction of buildings including fixed equipment, \$9,376.24; repairs and alterations, \$8,505.18; maintenance, \$12,571.61; rentals, \$11,246.10; repairing and equipping harbour boats, \$4,323.20; sundries, \$71.80.

Suppliers receiving \$1,000 or over: George Folster, Kenora, \$1,023.39; Haley & Son, Ltd., St. Stephen, \$2,195.38; C. R. Heisler, Indian Point, N.S., \$2,074.73; Joseph MacVay & Son, St. Stephen, \$3,305.25; Arthur Paquet, St. Georges de Beauce, \$1,485.

P Distributed as follows: commissions on sales of excise tax stamps, \$7,547.90; dating and numbering machines, \$3,908.04; fees for entering and clearing vessels and airplanes, \$2,721.75; laundry and towel service, \$1,276.27; maintenance of equipment, \$4,325.53; supplies and materials, \$2,737.82; miscellaneous items, \$1,199.21.

Suppliers receiving \$1,000 or over: Capital Stamp and Stationery Co., Ottawa, \$1,674.09; Montreal Stock Exchange, \$2,124.04; Pritchard Andrews Co. of Ottawa, Ltd., \$2,239.70; Toronto Stock Exchange, \$5,332.29.

TAXATION DIVISION

Vote 187 (and Vote 485, Supplementary Estimates) General Administration including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act

	Estimates	Allotments	Expenditures
A Permanent Salaries	238,400 00	254,400 00	252,738 31
B Temporary Assistance	210,460 00	150,460 00	136,648 68
C Cost of Living Bonus and Other Pay-list Items.....	53,312 00	53,312 00	42,766 50
D Printing and Stationery.....	75,000 00	110,000 00	108,843 64
E Travelling Expenses	54,000 00	54,000 00	44,482 58
F Telegrams and Telephones	2,500 00	3,700 00	3,615 97
G Express, Freight and Cartage.....	20,500 00	37,000 00	36,342 81
H Law Costs	20,000 00	11,600 00	5,702 48
I Sundries	16,000 00	16,000 00	13,965 70
J Canadian Bankers' Association	45,786 00	50,286 00	50,155 97
K Montreal City and District Savings Bank.....	917 00	1,117 00	1,040 71
L Advertising	80,000 00	75,000 00	68,131 00
	<u>\$ 816,875 00</u>	<u>\$ 816,875 00</u>	<u>\$ 764,434 35</u>

As of March 31, 1944, there were 283 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Elliott, C. F., Deputy Minister (Taxation) ...	\$ 10,000 00	\$ 576 90	Lock, V. E.	2,400 00	
*Stikeman, H. H., Assistant Deputy Minister (Legal)	3,240 00	1,198 06	*MacAdam, H. N.	2,640 00	
Beer, F. W.	2,880 00		*MacLatchy, E. S.	3,240 00	
Bernier, S. E.	3,240 00	996 50	*Main, J. E.	2,400 00	
*Boivin, P.	3,240 00		Marrotte, L. G.	2,880 00	
Code, G. H.	4,500 00	950 88	McColl, J. A.	3,600 00	
*Dewar, C. A.	3,000 00		McCormack, P. M.	2,400 00	
Ethier, H.	2,400 00		*McEntyre, J. G.	3,240 00	
*Fisher, W. S.	4,980 00		*McGrory, A. A.	4,200 00	
Forsen, E. E.	2,400 00		McLay, F. A.	2,400 00	
*Forsyth, J. S.	2,400 00	482 64	McLeod, E. B.	3,240 00	717 87
Goodhue, C. E.	3,600 00		*Milburn, H. H.	3,360 00	
Green, G. W.	3,000 00		Murphy, W. J.	4,200 00	2,293 62
*Kelley, W. B.	2,760 00	1,388 78	Quigg, S.	4,200 00	
Kirke, G. G.	2,400 00		Renaud, L. A.	4,000 00	741 37
*Lewis, F. H.	5,700 00		Ruddy, J. C.	3,240 00	
Linton, W. I.	2,400 00		*Sprott, M. F.	2,400 00	
			*Urquhart, J. R.	3,420 00	
			Weatherdon, A. M.	2,400 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 61 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): P. Boivin, \$900; C. A. Dewar, \$120; W. S. Fisher, \$300; J. S. Forsyth, \$480; W. B. Kelley, \$240; F. H. Lewis, \$300; H. N. MacAdam, \$480; E. S. MacLatchy, \$1,140; J. E. Main, \$480; J. G. McEntyre, \$900; A. A. McGrory, \$420; H. H. Milburn, \$240; M. F. Sprott, \$960; H. H. Stikeman, \$2,100; J. R. Urquhart, \$180.

D Distributed as follows: printing, etc., \$88,643.09 and stationery, \$20,200.55 (including \$1,449.68 for the acquisition, inspection and repair of typewriters and adding machines).

E From this allotment were paid per diem allowances and expenses in connection with:—

(i) Board of Referees, Excess Profits Tax Act: Chairman, Hon. Mr. Justice W. H. Harrison, expenses, \$1,835.50; members at \$50 per day, K. W. Dalglish, \$6,300, expenses, \$210.05; C. Elliott, \$7,350, expenses, \$313.83; C. P. Fell, \$7,150, expenses, \$358.95.

(ii) War Contracts Depreciation Board: Chairman, Hon. Mr. Justice J. D. Hyndman (also Chairman, Advisory Committee Wartime Salaries Order) at \$15 per day, \$4,470, expenses, \$890.72; J. F. MacNeill, expenses, \$754.04; K. A. Mapp, expenses, \$1,153.75.

Travelling expenses in excess of \$300 were also paid to: Hon. C. W. G. Gibson, \$896.86 and W. O. Davis, \$321.44 (salary paid from Vote 183).

G Suppliers receiving \$1,000 or more: Canadian National Railways, \$19,944.63; Canadian Pacific Railway Co., \$14,949.53.

H Included in this expenditure was an amount of \$1,805.42 paid to J. W. Pickup, Toronto.

I Suppliers receiving \$1,000 or more: Might Directories, Ltd., Montreal, \$1,685.25; Pritchard-Andrews Co., Ltd., Ottawa, \$2,232.53; to provinces under agreement in connection with Succession Duty Assessment, Alberta (April 17, 1943), \$2,065, British Columbia (July 13, 1942), \$703.32, Manitoba (July 23, 1942), \$1,500.

J Under authority of P.C. 49/1031 of May 6, 1937, and P.C. 60,5872 of July 10, 1942, Canadian chartered banks are compensated, through the Canadian Bankers' Association, for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, c. 97, R.S., in respect of dividends and interest payable to residents and non-residents of Canada, as evidenced by coupons presented to the banks for payment.

Payments were distributed as follows: Bank of Montreal, \$12,768.76; Bank of Nova Scotia, \$4,462.96; Bank of Toronto, \$2,614.93; Banque Provinciale du Canada, \$1,493.77; Canadian Bank of Commerce, \$8,513.23; Royal Bank of Canada, \$12,786.28; Dominion Bank, \$2,243.56; Banque Canadienne Nationale, \$3,191; Imperial Bank of Canada, \$1,918.78; Barclays Bank (Canada), \$162.70.

K Under authority of P.C. 58/1656 of March 3, 1942, the Montreal City and Savings Bank is compensated for its services in connection with ownership certificates.

L This allotment includes payment to: Advertising Agencies of Canada (War Finance Advertising Group), \$65,378.82, through Gordon D. Campbell, Trustee, for publication space and production charges in connection with an income tax advertising campaign; National Film Board, \$2,674.42.

Vote 188 Internal Inspection and Verification

	Estimates	Allotments	Expenditures
A Permanent Salaries	156,980 00	181,980 00	174,951 30
B Temporary Assistance	144,040 00	113,040 00	70,558 47
C Cost of Living Bonus and Other Pay-list Items	3,194 00	9,194 00	6,293 78
D Printing and Stationery	500 00	500 00	
E Travelling Expenses	53,000 00	53,000 00	28,820 81
F Sundries	1,000 00	1,000 00	600 00
	<u>\$ 358,714 00</u>	<u>\$ 358,714 00</u>	<u>\$ 281,224 36</u>

As of March 31, 1944, there were 98 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Sharp, R., Assistant Deputy Minister (Administration)	\$ 6,000 00	\$ 480 56	Day, C. H.	3,600 00	
*Bullock, T. W., Assistant Deputy Minister (Assessing)	5,700 00		Demers, J. C. T.	2,400 00	
Anderson, J. C.	3,240 00		Duff, J. J.	3,000 00	748 24
Andrews, R. E.	3,240 00		Factor, A.	2,400 00	
Baird, R. M.	3,000 00		Farquharson, A. C.	3,240 00	
Berthiaume, J. A.	2,880 00		Fellowes, G. A.	2,880 00	
Booth, W.	2,400 00		Footit, G. E.	3,000 00	377 43
Browning, R. W.	2,400 00		Franks, H. D.	2,400 00	
*Bull, H. F.	3,240 00	3,182 78	*Gilham, R. A.	3,240 00	2,253 24
Cadieux, L.	2,400 00		Gill, D. J.	3,000 00	1,485 04
Caldwell, H. G.	2,400 00		*Gray, A.	4,080 00	
Calver, B. W.	3,000 00	744 94	Gruson, C. E.	3,240 00	
Campbell, J. D.	2,880 00		Harmer, J. F.	3,000 00	
Cluffe, H. T.	2,400 00		Hawkins, T. E.	2,400 00	
Collins, A. C.	2,400 00		Hawley, H. E.	2,400 00	
			Hayes, J. H.	3,600 00	
			Hobart, S. F.	2,400 00	
			*Hogarth, H. C.	4,140 00	
			Illingworth, E.	2,880 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Johnson, N.	2,880 00		Pyke, B.	3,240 00	
Kirby, T. N.	3,240 00	1,094 54	Reeves, W. E.	2,400 00	
LeBoeuf, J. E. P.	2,400 00		Reid, K. L.	3,000 00	
Lefebvre, R. A.	2,880 00		Rochette, J. G. A.	2,400 00	
MacDonald, C. H.	4,920 00		Rogers, P. C.	2,400 00	
MacKay, T. F.	3,240 00		Ross, J. A. L.	2,760 00	
MacKenzie, G. W. A.	2,520 00		Rounding, C. G.	3,000 00	550 85
*MacKinnon, W. M.	3,240 00	2,854 06	Russell, J. F.	3,240 00	936 70
Matley, E.	2,400 00		Simpson, A. M. (Nov. 26)	3,600 00	
*Meahan, F. C.	3,240 00	2,449 56	*Simpson, W. O.	4,620 00	
Oakes, E.	3,600 00		Skelton, G. F.	2,400 00	
Otterdahl, P. H.	3,000 00		Stone, W. S.	3,240 00	
Parker, H. A.	3,240 00		Stratton, G. A.	2,400 00	
Paterson, J. E.	2,400 00	350 11	*Swift, R.	4,080 00	2,120 39
Pentland, R.	3,600 00		Tobias, A. L.	2,400 00	1,316 22
Pereira, L. R.	2,400 00	767 90	Way, W. H. B.	3,240 00	
Pinhey, H. F.	2,880 00		Whillans, R. J.	2,400 00	
Pinnington, S. G.	2,400 00		Whigglesworth, N.	2,400 00	315 45
Pook, D. R.	3,000 00	357 28			

* Received additional compensation—see following list.

As of March 31, 1944, there were 9 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. F. Bull, \$180; T. W. Bullock, \$300; R. A. Gilham, \$180; A. Gray, \$720; H. C. Hogarth, \$960; W. M. MacKinnon, \$480; F. C. Meahan, \$180; W. O. Simpson, \$180; R. Swift, \$480.

F. The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: M. H. McMorow, \$2,084.18; A. C. Miller, \$1,544.83; J. B. Ryan, \$2,125.21.

Vote 189 (and (a) Vote 486, Supplementary Estimates; (b) Vote 433, Further Supplementary Estimates) District Offices

	Estimates	Allotments	Expenditures
A Permanent Salaries	2,291,229 00	2,618,229 00	2,616,816 35
B Temporary Assistance	3,269,035 00	2,869,035 00	2,846,157 35
C Cost of Living Bonus and Other Pay-list Items	545,512 00	610,512 00	608,920 54
D Printing and Stationery	425,000 00	447,000 00	446,148 47
E Travelling Expenses	102,000 00	102,000 00	91,616 55
F Telegrams and Telephones	29,000 00	29,000 00	24,229 35
G Postage	260,000 00	245,000 00	241,829 68
H Law Costs	4,500 00	5,500 00	5,355 59
I Sundries	35,000 00	35,000 00	31,939 54
	<u>\$6,961,276 00</u>	<u>\$6,961,276 00</u>	<u>\$6,913,013 42</u>

These votes were provided to meet the salaries and other expenses of the several District Inspectors of Income Tax (supervising nineteen district offices) and their staffs engaged in maintaining tax rolls, receiving and disposing of income tax returns and assessments of the Dominion and of the provinces of Manitoba, Ontario, Prince Edward Island and Quebec, and the Yukon Territory, collecting moneys due the Crown in respect of income taxes, excess profits tax and succession duty, maintaining the necessary accounts and conducting investigations at the places of business of taxpayers or elsewhere.

As of March 31, 1944, there were 4,683 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Halifax:			Montreal—Continued		
*Bennett, H. T.	\$ 2,400 00		*Des Granges, P. Y.	2,520 00	782 73
Coffill, A. F.	2,880 00		Doherty, M. G.	2,400 00	
DeWolf, A. L.	2,400 00		Drouin, P. H.	2,880 00	
*Dickson, W.	3,240 00		Dunsheath, J. W.	2,400 00	
*Kent, W. G.	4,500 00		Dugré, R.	2,400 00	620 14
MacFadden, C. R.	2,520 00		Fanjoy, F. S. (Sept. 16) ..	2,880 00	
Matheson, W. A.	2,640 00	\$ 492 21	*Filion, L.	2,880 00	
McDonald, J. M.	2,520 00		Fletcher, R. M. (Jan. 12) .	3,000 00	
Rutherford, D. F.	3,000 00		Fournier, L. P.	2,880 00	
Silver, F. L.	2,760 00		Fraser, J. W.	2,520 00	771 92
Charlottetown:			Gallagher, A. J.	2,520 00	
Cosh, A. B.	2,880 00		Gauthier, L. J.	3,000 00	
Dixon, J. W.	2,760 00		Gavin, T. C.	2,400 00	
Higgins, N. W.	2,400 00		*Gilmour, A. W.	3,240 00	
*Ritchie, G. E.	3,000 00		Gregoire, J. O.	2,520 00	
Saint John:			Gregory, N. V.	3,240 00	
Belyea, J. E.	2,880 00		Grenier, R. (Sept. 10)	2,520 00	
Brown, D. R.	2,520 00		Hall, A. G.	2,400 00	
*Estabrook, F. J.	3,000 00		Handyside, K. A.	2,400 00	
Estabrooks, W. H.	2,880 00		Heselton, H. T.	3,000 00	
(May 22)			Heyding, L. E. (Apr. 16) .	2,880 00	
*Simms, S. M.	2,520 00		Holiday, K. G.	2,400 00	
*Spinney, E. B.	2,400 00		Howell, J. G.	3,240 00	
Wetmore, C. R.	3,000 00		Jessop, W. J.	2,640 00	
*Wood, B.	3,840 00	698 65	*Jordan, J.	3,000 00	
Montreal:			Joubert, R.	4,620 00	
Adam, B. O.	2,880 00	676 90	Labbee, J. A.	2,640 00	721 94
*Allan, D. S.	2,520 00		Labelle, G.	2,880 00	
Allen, L. C.	4,500 00		Labelle, J. Z.	3,240 00	
Anderson, R.	2,400 00		Lajeunesse, P. M.	2,640 00	
Audet, D. W.	2,400 00		Lalumiere, E.	2,400 00	
Bampton, E. C. S.	2,400 00		*Legault, H.	2,520 00	
*Barrière, R.	3,000 00		Legault, J. R.	2,640 00	
Beauregard, J. H.	2,400 00		Lemay, R.	2,520 00	687 33
Bédard, R.	3,720 00		*Lemieux, E. A.	3,000 00	
*Bernier, G.	2,520 00	889 73	Leonard, A.	2,400 00	
Black, F. J.	2,400 00		L'Heureux, J. A.	3,000 00	
Bonin, M. P.	2,400 00		Lincolnt, G. (Dec. 31) ..	2,400 00	
Booth, C. L.	2,880 00		Lumsden, R. C.	2,400 00	
Bouchard, P. E.	2,400 00		Lyonnais, R.	2,880 00	
*Bourassa, R.	2,880 00		MacFarlane, J. R.	2,400 00	
Bourdon, R.	2,400 00		Macfie, J. D.	3,000 00	
Bourget, J. E.	2,880 00		*Maheu, R.	3,000 00	504 78
Bowden, P.	3,240 00		Mander, A. H. (Dec. 31) ..	2,400 00	
Bulmer, A. M.	2,640 00		*Martin, G. R.	2,400 00	
Caillée, F.	2,400 00		Martin, J. R.	2,400 00	
Campeau, C. H.	2,400 00		McIntosh, A. J. A.	2,400 00	
Cardin, J. O.	3,000 00		McLaughlin, D. J.	2,880 00	
Casselman, A. F.	2,520 00		McMorrow, J. J.	4,800 00	
Castera, L.	2,760 00		Melancon, J. R.	2,640 00	
Charlebois, J. M.	2,400 00		Melvin, J. W.	2,640 00	585 34
Church, E. J.	2,640 00		*Michon, J. A.	2,520 00	
Clifford, F. C.	2,420 00		Morisset, J. M.	2,400 00	458 84
Conklin, H. E. (June 1) .	2,880 00		*Morrison, J. W.	3,240 00	
Corry, T. C. (June 15) ..	2,400 00		Mulhall, P. S.	2,520 00	
Coté, W. E.	2,520 00		*Mullins, C. E.	3,000 00	
Courtois, E.	2,400 00		*Murphy, W. T.	3,000 00	
Cronin, L. T.	2,520 00		*Nadeau, J.	2,400 00	
*Dagenais, L. P.	2,520 00		Newton, T. C.	2,880 00	
Dahme, L.	2,520 00		Nutt, P. K.	3,240 00	
*Davidson, R. M.	3,000 00		O'Brien, C. D.	3,240 00	
De Grandpré, J.	2,400 00		Ostiguy, J. A.	2,400 00	867 55
De Varennes, J. C.	2,400 00	334 46	Paquet, J. A. M.	2,880 00	
(Feb. 2)			*Paquin, J. W.	2,520 00	

	Salary rate	Travelling expenses		Salary. rate	Travelling expenses
Montreal—Concluded					
Paulet, A.	2,400 00		Hamilton:		
Perron, J. C. V.	2,400 00		*Asmussen, C. J.	2,880 00	
Petitclerc, J. C.	2,700 00		*Baldwin, H. W.	2,520 00	
Pitt, F. P.	2,400 00		Ball, F. C. (Oct. 8)	3,720 00	
Poitras, E.	2,400 00		Breakell, H. G.	2,400 00	
Poliquin, J. A. R.	2,880 00	450 35	*Callaway, W. J.	4,800 00	
Pollock, D.	2,400 00		*Clancy, B. M.	2,760 00	
*Pope, J. A.	3,000 00		Clancy, J. C.	2,400 00	
Pouliot, R.	2,400 00		*Cockburn, T. A.	2,880 00	
Pounds, E. A.	3,240 00		*Creen, J. N.	2,760 00	
Powers, M. F.	2,400 00		Emerton, J. H.	2,880 00	
Proulx, N.	2,520 00		Euler, R. D.	2,880 00	310 63
Provost, J.	2,400 00		French, G. F.	2,400 00	
Prud'homme, F. X.	2,880 00		Fuller, R. S.	2,400 00	
Pugsley, P. T. R.	3,240 00	851 41	Gentle, W. J.	2,400 00	
Racine, J. H.	2,400 00	725 08	*Hoyle, R.	2,520 00	
Read, E. E.	2,400 00		Hunt, W. H.	2,880 00	
Reavely, S. D.	3,240 00		*Madden, M. R.	2,880 00	
Rheault, H.	2,400 00		McFarlane, G. C. (July 9)	2,400 00	
Riopel, C. A.	3,120 00		*Mellor, H. F.	2,760 00	
Robson, L. R.	3,000 00		Moore, T. G.	2,880 00	
Roll, B.	2,400 00		Morrissey, J. R.	2,880 00	
Rowland, A. H.	6,240 00	361 60	*Newlands, T. J.	4,080 00	
Roy, J. O.	3,240 00		Nicholson, Walter	3,240 00	
Russell, A. E.	3,000 00		Nicholson, Wm.	2,880 00	
*Ste. Marie, J.	2,400 00		North, R. J. B.	2,400 00	
Secord, J.	2,400 00		Noxon, A. G.	2,400 00	
*Senecal, R.	2,520 00	550 69	O'Sullivan, J. E.	2,400 00	
Snushall, H. B.	2,640 00		Paul, C. (Oct. 14)	2,400 00	
Sybionak, A.	2,400 00		*Reeves, J. S.	3,240 00	
Taylor, L.	4,800 00		*Richardson, H. A.	2,400 00	
Taylor, L. R.	3,240 00		*Schierholtz, E. G.	3,000 00	
Temple-Hill, C.	2,400 00		White, J. C. (Feb. 28) ..	3,240 00	
Turcot, J.	2,400 00		Wren, J.	2,880 00	
Turcot, W.	3,720 00		Kingston:		
Vezina, A. (Mar. 7)	2,400 00		*Carson, G. E.	3,420 00	
Watson, E. M.	2,400 00		*Haffner, F. A.	2,400 00	
Whitelaw, A. W. (Apr. 28)	2,400 00		Porter, H. L.	2,720 00	
*Willcox, F.	2,400 00		London:		
Quebec:					
Beaubien, J. A. (Mar. 9) .	2,400 00		Adams, A. E.	2,880 00	
Boldue, C. H.	3,000 00		Blandford, G. D. A.	2,640 00	
*Bretton, R.	2,640 00		Booth, R. S.	3,000 00	
*Carrier, C. W. L.	2,880 00		Carom, F. P.	2,520 00	
Clavet, R.	2,640 00	307 55	Dickinson, J. M.	2,880 00	
*Coulonval, F.	2,880 00	301 03	*Ellis, A. O.	3,840 00	
Gourdeau, G. R.	2,400 00		Goodbourn, W. A.	2,640 00	
Hall, J.	3,000 00		Gregory, E. T.	3,000 00	
Lachance, J. E. E.	2,400 00		Grose, J. C.	2,400 00	
Lebeuf, G.	2,400 00		*Hunt, R. C.	2,520 00	
Pouliot, J. L.	2,640 00		Karley, H. H.	2,520 00	
Thivierge, P. R.	2,640 00		Kennedy, J. C.	2,520 00	
Van Borren, L. H.	2,400 00		Leyden, C.	3,360 00	
*Vincent, E. R.	3,960 00		Line, W. H. (Nov. 11) ...	2,840 00	
Belleville:					
*Gilmore, S. J.	3,000 00		McLachlan, D. A.	2,400 00	
*Maybee, D. E.	2,400 00		Morgan, H. G.	3,000 00	
*Patrick, L. C.	2,400 00		Oliver, C. F.	2,400 00	
Watson, J.	2,400 00		*Orr, H. I.	4,620 00	
Fort William:					
Blennerhassett, W. A.	2,400 00		Roberts, A. J.	2,880 00	
Faulkner, H. L.	2,400 00		Rowden, R. S. M.	2,520 00	
George, A. McD.	2,400 00		Rudd, D. S.	2,880 00	
Gray, J.	2,400 00	309 67	Sedgwick, A. V.	3,000 00	
*Hunter, J. C.	3,000 00		Snyder, M. S.	2,640 00	
Patrick, E. R.	2,520 00		Vair, H. H.	2,400 00	
			Van Tuyl, B. B.	2,400 00	
			Weir, G. C.	2,400 00	
			Weldon, F. J.	2,760 00	
			Wigle, J. T. N.	2,880 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ottawa:			Toronto—Continued		
*Ardouin, F. G.	2,640 00	919 20	Finlayson, J. R.	2,880 00	
*Barker, J. H.	3,720 00		Fraser, W. B. J.	2,880 00	
Blanchfield, F. H.	2,880 00		Frith, M. L.	2,400 00	
Botten, E. E.	3,240 00		Gellatly, M. R.	3,000 00	
*Boyd, H. E.	3,120 00		Gibson, J. F. (July 2)....	4,800 00	
Clark, P. L. (Oct. 14)...	2,400 00		Gillies, J. (Nov. 20)	2,880 00	
*Cullinan, C. B.	2,640 00		Goulding, J.	2,400 00	
Delacourt, A. F.	2,520 00	969 55	Graham, F. J.	4,620 00	
*Fellowes, K.	5,100 00		Guest, W. G. D.	2,880 00	
Findlay, W. F.	3,240 00	1,248 03	Hannaford, F. N.	2,400 00	
Garland, S.	2,880 00		*Hawley, J. S.	2,880 00	
Gervais, F. D. (July 8) ..	2,880 00		Henry, C. E.	2,400 00	
Gossage, C. W.	2,400 00	418 55	*Hetherington, A. S.	3,000 00	
Hoffman, A. A.	2,400 00		Hislop, D. W.	2,400 00	
Holme, C.	2,400 00		Hogg, L. F.	2,880 00	
*Humphrys, F. A.	3,000 00		Hopkins, F. P.	3,180 00	
*Jones, J. O.	3,000 00	343 40	Horne, A. C. W.	2,880 00	
*Laverdure, J. M.	2,640 00	711 18	Hough, W. M.	2,400 00	
Leach, W. R.	2,400 00	585 22	Houghton, F. B.	2,400 00	
Lemieux, C. E.	2,640 00		Hume, J. S.	2,760 00	
Lewis, J. R.	2,400 00	639 77	*Hunt, A. M.	2,760 00	
Matheson, H. M.	2,520 00	324 22	Hunter, C. J.	3,000 00	
Munroe, A. F.	2,520 00		Hutchison, A.	4,800 00	
Ouellette, R. S.	2,400 00	534 90	*Inrig, W. D.	3,000 00	
*Perrott, F. R.	3,000 00	401 08	*Jeffery, H. J.	3,000 00	
Peters, N.	2,400 00	882 29	Johnson, F. J.	3,000 00	
Proctor, A. T.	2,400 00	953 25	Johnston, W. M. (June 4)	2,400 00	
Rice, G. P.	2,520 00		Jones, D. G.	2,400 00	
Smirle, B. C.	2,880 00		Kemp, E. N.	2,760 00	
*Stephenson, J. J.	2,640 00	444 50	Kirk, R.	2,520 00	
*Turgeon, E.	3,000 00	856 93	Lambert, J. F.	3,240 00	
*Van Dusen, F. L.	2,520 00	369 18	Lawrence, D. A.	2,400 00	
Toronto:			Leslie, E. C. H.	2,880 00	
Adam, W. H.	3,000 00		*Lewis, R. N.	2,520 00	
Addison, W. F.	2,400 00		Lyon, W. H.	2,400 00	
*Ahara, R. L.	3,000 00		Macdonald, G. G.	3,000 00	
*Alexander, R. C.	2,400 00		Macdonald, J. P.	3,000 00	
*Allen, R. O.	2,880 00		MacKenzie, L. V.	2,760 00	
Arthur, F. J.	2,400 00		Massie, W. H.	2,400 00	
Baillie, G. A.	3,240 00		Maynard, A. H.	2,520 00	
Banning, C. R.	2,880 00		McCann, J. E.	2,880 00	
Barclay, G. F.	2,880 00		McCarthy, F. W.	3,240 00	
Bartlett, H. F.	2,760 00		McCollum, C. S.	2,400 00	
Beer, F. G.	4,500 00		McDonald, G. C.	3,240 00	
Brechbill, P. W.	2,400 00		*McDonald, J. A.	3,000 00	
*Butler, W. E.	2,400 00		McDonald, T. A.	3,240 00	
Cameron, R. L.	2,400 00		McGovern, P. C.	2,400 00	
Campbell, D. W.	2,400 00		McLachlan, D. G.	3,240 00	
Clark, H. H.	2,400 00		*McLachlin, A. H.	3,240 00	
Coulter, D. M.	3,240 00		McLeod, N. R.	2,880 00	
Crawley, N. L.	2,520 00		McMillan, A. L.	2,400 00	
Cross, R. W. (July 21) ..	2,520 00		Montgomery, S.	2,400 00	
Diegel, C. E.	2,400 00		Morton, H.	2,400 00	
Down, A.	2,400 00		Muir, J. E.	4,140 00	
Duff, J.	2,880 00		*Newall, B. B.	2,400 00	
Duncanson, C. R.	2,400 00		Newfeld, J. A.	2,640 00	
Dunkley, H. W.	3,000 00		*Nott, J. W.	2,520 00	
Emerson, G. F.	2,400 00		Nutthall, H. W.	2,400 00	
Epps, E. R.	3,240 00		O'Sullivan, F. W. (Aug. 1)	3,240 00	
Falconer, D. R.	2,880 00		Paterson, H. D.	6,360 00	
Farrell, G. S.	2,400 00		*Patrick, G. M.	3,000 00	
Funny, W. G.	3,000 00		Peaker, L. R. (Aug. 24) ..	2,880 00	
*Fickes, R. H.	3,000 00		Pike, H. E. G. (July 16) .	2,400 00	
*Field, E. M.	3,000 00		Pindar, W. R.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Toronto—Concluded					
Pirie, A. J.	3,240 00		Winnipeg—Concluded		
Rae, R. B.	2,400 00		*Weaver, L.	2,880 00	
Rannie, C. A.	2,400 00		Williams, R. K.	2,400 00	
Roberts, J.	4,800 00		Wookey, H. J.	2,760 00	
Sanderson, G. W.	2,400 00		Wylie, J.	2,700 00	
Sanderson, H. (May 26) ..	2,880 00		Young, D.	2,400 00	
Scott, R. F.	2,400 00		Regina:		
Simmons, C. E.	2,400 00		Cullum-Bird, E.	2,640 00	
Spence, G. L.	2,520 00		*Gerrand, E. W.	3,020 00	
Staples, W. A.	3,240 00		Hing, H.	2,520 00	
Stein, N.	2,400 00		Laban, A. V.	2,400 00	
Stewart, G. A.	2,520 00		Saskatoon:		
Thomson, J. M.	2,400 00		*Ayton, C. H.	3,320 00	
Tinkham, J. C.	2,400 00		Harris, E. A.	2,400 00	
Toman, L. K.	3,000 00		Horne, A. J.	2,400 00	
*Turner, T. W.	2,880 00		McFadyen, J. B.	2,520 00	
Tyndall, C. L.	3,720 00		Calgary:		
Waddington, M. W.	3,240 00		*Alexander, C.	4,500 00	
Wait, R. J.	2,760 00		*Bailey, W. H.	3,000 00	
White, G. C.	3,000 00		*Craig, D. C.	3,240 00	
Wilson, G.	2,460 00		Gammie, A. M.	2,400 00	
Woodley, R. G.	3,720 00		*Hughes, P. J.	2,400 00	
Yeo, C. W.	2,880 00		Jackson, S.	2,400 00	
Yorston, J. A.	2,880 00		Johnston, A. V.	2,400 00	
Winnipeg:			Larbalestier, C. H.	2,760 00	
Abbott, J. W.	2,520 00		Morrice, A.	2,640 00	
Baker, W. H.	2,640 00		Nelson, S. S.	2,880 00	
Black, D. J.	2,400 00		Nobbs, W.	2,400 00	
Bright, G. A.	2,520 00		Pyle, H. J.	2,880 00	
(military leave, Aug. 23)			Richards, C.	2,520 00	
Burgess, H. C.	2,760 00		Roberts, F. A.	3,000 00	
*Bushby, A.	2,880 00		Snell, R. J.	2,400 00	
Cotter, C. H.	3,000 00		Sparrow, H. C.	2,880 00	
Dott, R. M. M.	2,760 00		Edmonton:		
Edmondson, W.	2,400 00	525 53	Bell, A. C.	2,400 00	
Ellerton, S. T. J.	2,400 00		French, M. C.	2,640 00	
Ellis, J. T.	2,400 00		*Ladler, A. E.	2,880 00	
Fleming, J.	2,520 00		Powers, W. H. (Aug. 24) ..	2,400 00	
Fletcher, R. V.	2,760 00		*Thomson, R. D.	2,520 00	
Gerrie, C. N.	3,000 00		Vancouver:		
Grant, W. C.	4,080 00		Bethune, R. A.	2,700 00	
*Green, F. L.	2,760 00		Bowes, H. E.	2,520 00	
Gross, A. F. E.	2,400 00		Bruithwait, H.	2,400 00	
*Guthrie, R.	2,400 00		Brown, C. R.	4,200 00	
Halliday, J. M. (Jan. 27)	2,640 00		Brown, J.	2,400 00	
Hay, A.	3,000 00		*Burnett, H. K.	2,400 00	
Hemmeon, A. J.	3,240 00		Burton, J. D.	3,000 00	
Jackson, T. C.	3,000 00		*Carter, G. W. J.	3,240 00	712 80
Johnston, L. H.	3,000 00		Chidwick, C. R.	3,000 00	
Kinniburgh, W. A.	3,240 00		Clark, K. G.	3,000 00	
Lillie, J.	2,520 00		Corbett, D. F. H.	2,400 00	
*Lowery, E. W.	5,100 00		Cowan, G.	3,000 00	
McKay, M. E.	2,520 00	620 61	Cresswell, C. F.	2,400 00	
Mills, A.	2,520 00		*Crickmay, A. E.	2,640 00	
Munro, G. F.	3,000 00		Dobson, L. S.	3,240 00	
Neil, A. V.	2,520 00	597 76	Drummond, L. S.	2,400 00	
Nicol, M. J.	2,400 00		Duncan, A. B.	2,400 00	
Notman, J.	2,400 00		Edwardson, H. W.	3,000 00	512 35
Pawlik, A. G.	2,400 00		Fabris, P.	2,400 00	
Scott, C. J.	2,400 00	778 29	Findlay, J.	2,760 00	
Smith, J. H.	2,520 00		Findlay, W.	2,880 00	
Smith, M. W.	2,400 00		Forsyth, W. E.	2,400 00	
Wadge, W. O.	2,520 00		Godfrey, R. P.	2,400 00	
Walton, R. H.	2,400 00		Godwin, A.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Vancouver—Continued</i>			<i>Vancouver—Concluded</i>		
*Columbia, S. P.....	2,400 00		Rathie, W. G.....	2,880 00	
Griffin, F. B.....	3,000 00		Rising, P.	3,000 00	
Grover, F. J.....	4,140 00		Sheppard, D. H.....	4,920 00	342 55
Hale, A. F.....	2,400 00		Sibary, W. G.	2,880 00	
Hayter, A. W.....	3,000 00		*Stevens, J. S.....	3,240 00	
Jones, T. E.....	2,400 00		Symons, P.	2,880 00	
Kusch, L. D.....	2,400 00		Thomas, D. O. (Nov. 23).	2,400 00	
Laundry, C. E.....	2,760 00		*Thompson, W. G.....	3,000 00	
Lee, N.	5,100 00	1,162 79	Watson, H. G.....	2,400 00	
MacDonald, J. F.....	2,400 00		Wilcox, R. J.....	2,520 00	
Malins, W. M.....	2,400 00		Young, R. D.....	2,400 00	
McKenna, J. J.....	2,520 00				
Murphy, L. F.....	2,400 00		Dawson:		
Powers, W. T.....	2,400 00		Grant, C.	3,600 00	
Pratt, H. B.....	2,400 00		Livingstone, D. H.		
Ralls, S. W.....	2,880 00		(including living allow- ance at \$1,500).....	3,180 00	
*Ramsay, G. W.....	2,760 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 815 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): R. L. Ahara, \$240; C. Alexander, \$180; R. C. Alexander, \$480; D. S. Allan, \$360; R. O. Allen, \$120; F. J. Ardouin, \$240; C. J. Asmussen, \$120; C. H. Ayton, \$280; H. W. Baldwin, \$360; W. H. Bailey, \$240; J. H. Barker, \$300; R. Barrière, \$240; H. T. Bennett, \$120; G. Bernier, \$360; R. Bourassa, \$120; H. E. Boyd, \$1,260; R. Breton, \$240; H. K. Burnett, \$240; A. Bushby, \$120; W. E. Butler, \$480; W. J. Callaway, \$720; C. W. L. Carrier, \$120; G. E. Carson, \$300; G. W. J. Carter, \$480; B. M. Clancy, \$120; T. A. Cockburn, \$120; F. Coulonval, \$120; D. C. Craig, \$120 (Mar. 1); J. Green, \$120; A. E. Crickmay, \$240; C. B. Cullinan, \$600; L. P. Dagenais, \$360; R. M. Davidson, \$240; P. Y. DesGranges, \$360; W. Dickson, \$120; A. O. Ellis, \$540; F. J. Estabrook, \$240; K. Fellowes, \$420; R. H. Fickes, \$240; E. M. Field, \$240; L. Filion, \$120; E. W. Gerrand, \$700; S. J. Gilmore, \$720; A. W. Gilmour, \$480; S. P. Columbia, \$480; F. L. Green, \$120; R. Guthrie, \$120; F. A. Haffner, \$120; J. S. Hawley, \$120 (Feb. 1); W. S. Hetherington, \$240; R. Hoyle, \$360; P. J. Hughes, \$120; F. A. Humphrys, \$240; A. M. Hunt, \$480; R. C. Hunt, \$360; J. C. Hunter, \$720; W. D. Inrig, \$240; H. J. Jeffery, \$240; J. O. Jones, \$240; J. Jordan, \$240; W. G. Kent, \$180; A. E. Ladler, \$360; J. M. Laverdure, \$240; H. Legault, \$360; E. A. Lemieux, \$240; R. N. Lewis, \$360; E. W. Lowery, \$240; M. R. Madden, \$120; R. Maheu, \$240; G. R. Martin, \$480; D. E. Maybee, \$120; J. A. McDonald, \$240; A. H. McLachlin, \$480; H. F. Mellor, \$120; J. A. Michon, \$360; J. W. Morrison, \$480; C. E. Mullins, \$240; W. T. Murphy, \$120; J. Nadeau, \$480; B. B. Newall, \$480; T. J. Newlands, \$300; J. W. Nott, \$360; H. I. Orr, \$720; J. W. Paquin, \$360; G. M. Patrick, \$120; L. C. Patrick, \$120; F. R. Perrott, \$240; J. A. Pope, \$240; G. W. Ramsay, \$240; J. S. Reeves, \$480; H. A. Richardson, \$120; G. E. Ritchie, \$600; J. Ste. Marie, \$480; E. G. Schierholtz, \$240; R. Senecal, \$360; S. M. Simms, \$360; E. B. Spinney, \$120 (Mar. 1); J. J. Stephenson, \$240; J. S. Stevens, \$480; R. D. Thomson, \$240; W. G. Thompson, \$240; E. Turgeon, \$240; T. W. Turner, \$120; F. L. Van Dusen, \$360; E. R. Vincent, \$180; L. Weaver, \$120; F. Wilcox, \$480; B. Wood, \$300.

D Distributed as follows: printing, etc., \$290,898.31; stationery, \$155,250.16 (including \$54,819.55 for the acquisition, inspection and repair of adding, accounting, calculating and duplicating machines and typewriters).

E The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: L. Archambault, \$336.97; R. A. Best, \$342.38; S. R. Bond, \$566.01; H. W. Calcraft, \$326.20; J. Caldwell, \$771.48; J. C. M. Carson, \$344.04; F. L. Coreoran, \$335.34; M. Corriveau, \$331.97; M. Curodeau, \$327.84; F. Danaher, \$1,069.10; W. L. deLannoy, \$316.99; A. Deschenes, \$509.54; J. de Serres, \$351.61; J. O. Duhamel, \$626.15; G. R. Dudley, \$1,049.24; E. T. Elliot, \$458.10; L. Emond, \$557.72; R. P. Fudge, \$502.94; R. J. Gabriel, \$803.31; C. Gibbs, \$349.50; L. Gingras, \$411.07; S. R. Gordon, \$494.92; J. P. Greig, \$814.10; D. I. Hamilton, \$828.85; J. T. Hutton, \$379.02; M. Jean, \$741.70; C. Lachapelle, \$492.64; H. L'Enuyer, \$382.64; C. MacMillan, \$327.52; F. J. Mader, \$1,182.14; L. J. McGrath, \$351.80; W. F. McIntosh, \$595.66; D. S. McKercher, \$428.81; J. O. K. McMullen, \$478.71; A. R. McPhee, \$675.96; D. E. McVittie, \$456.01; J. W. Moir, \$549.52; P. E. Morneau, \$323.28; P. Morin, \$319.90; F. L. Pack, \$634.42; C. R. Patenaude, \$716.52; E. Pihl, \$844.75; J. C. Quinn, \$328.63; R. R. Reid, \$373.42; F. C. Smith, \$320.61; R. S. Stark, \$846.61; A. C. Tate, \$791.54; A. W. S. Taylor, \$701.87; P. D. D. Thomas, \$646.28; S. E. Thompson, \$305.89; T. R. Vause, \$420.94; W. H. Wallace, \$1,047.40; R. R. White, \$739.80; G. Willis, \$955.75.

G The expenditures under this allotment include \$4,203.33 for short-paid postage on mail received from the public.

I The charges to this allotment include: car fares, \$4,486.77; cartage, express and freight, \$4,319.72; death gratuities, \$3,533.32; excise stamps, \$3,199.31 (placed on cheques received from taxpayers by mail without the required stamps affixed thereto); laundry and towel service, \$3,151.57; meals (overtime work), \$6,070.22; purchase and rental of postage meter machines, etc., Canadian Postage Meters and Machines Co., Ltd., Toronto, \$3,133.94; subscriptions, \$1,199.01.

GENERAL

Vote 190 Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs Excise and Income Tax Secret Investigation Services.. 15,000 00
Expenditures.....\$ 1,640 00

Of this expenditure, \$590 was in connection with the Customs and Excise Division and \$1,050 in connection with the Taxation Division.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.\$ 11,514 98

WAR

War Allotments and Expenditures

See Page	CURRENT	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Expenditures to date
M-27	Censorship of Newspapers and other Publications.....	\$ 3,773 00	\$ 3,762 35		\$ 17,971 85

Allotment: Censorship of Newspapers and other Publications..... 3,773 00
Expenditures.....\$ 3,762 35

As of March 31, 1944, there were 2 employees paid from this allotment. Expenditures were distributed as follows: salaries and bonus, \$3,608.55; stationery, \$153.80.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44.....	9,788 87
Previous years—Collectable	2,747 87
—Uncollectable	69,044 34
Total	\$ 81,581 08

The above statement does not include accounts receivable in connection with tax revenue. The total is made up mainly of defalcations accumulated through the years.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
Contractors' Securities—				
Cash—Customs and Excise	\$ 5,464 47	\$ 1,652 52	\$ 4,858 58	\$ 2,258 41

Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, bonds so held in respect of the Department of National Revenue amounted to \$2,050.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
National Revenue Suspense	\$ 23,783 87	\$ 116,552 46	\$ 120,706 13	\$ 19,630 20

Receipts are instalment payments of Excise tax revenue on account of penalties imposed by the courts under the Special War Revenue Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Disbursements are amounts transferred to Revenues when instalments are completed.

The credit balance at March 31, 1944, of \$19,630.20 includes \$1,000 from Furness Withy Limited, as a penalty in connection with spirits pilfered at Halifax, N.S.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Income Tax (Appeals) Suspense.....	26,000 00	18,000 00	7,200 00	36,800 00
B Income Tax Special Account—Province of P.E.I.		20,606 85	20,606 85	
C Income Tax Special Account—Province of Quebec		238,916 33	238,916 33	
D Income Tax Special Account—Province of Ontario		435,791 61	435,791 61	
E Income Tax Special Account—Province of Manitoba		295,570 88	295,570 88	
F Income Tax Special Account—Yukon Terri- tory		159 30	159 30	
G Unclaimed Cheques Suspense—Income Tax...	382 34	15,444 06	334 18	15,492 22
	<u>\$ 26,382 34</u>	<u>\$ 1,024,489 03</u>	<u>\$ 998,579 15</u>	<u>\$ 52,292 22</u>

A Under authority of Section 61 of the Income War Tax Act, c. 97, R.S., persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account as a revenue item. No interest is allowed on the deposit. The above balance represents the amount of cash on deposit.

BCDE Arrears of income tax were collected by the Dominion Government during the current fiscal year and paid to the Provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.

F Certain adjustments and arrears.

G All cheques, except those drawn against Open Accounts, which remained undelivered after six months subsequent to the date of their issue, are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

[16] Funded Debt Unmatured

<i>Payable in Canada—</i>	<u>Cr. Balance Apr. 1, 1943</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance Mar. 31, 1944</u>
A Refundable portion of individual income tax collections	50,000,000 00	115,000,000 00	18,958 98	164,981,041 02
B Refundable portion of excess profits tax	20,000,000 00	40,000,000 00		60,000,000 00
	<u>\$ 70,000,000 00</u>	<u>\$155,000,000 00</u>	<u>\$ 18,958 98</u>	<u>\$224,981,041 02</u>

A B Estimated liability of the Dominion Government for the refundable portion of income tax in respect of 1942 and 1943 personal incomes and excess profits tax collected to March 31, 1944.

1943-44

PUBLIC ACCOUNTS

PART II

N

DEPARTMENT OF
NATIONAL WAR SERVICES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL WAR SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	547,158 18	Ordinary	123,573 64
War	15,186,970 69	Special Receipts	43,720 04
	<u>\$ 15,734,128 87</u>		<u>\$ 167,293 68</u>

Receipts and Disbursements—Open Accounts

[12] Deferred Credits	nil
[13] Sundry Suspense Accounts.....\$	13 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page N-22.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Services and Service Fees.....	95,263 07	64,785 23
B Premium, Discount and Exchange.....	7,649 92	†
C Refunds of Expenditure.....	20,660 65	2,132 34
Total Ordinary	123,573 64	66,917 57
Special Receipts—		
D Refunds of Previous Year's War Expenditures.....	36,328 62	226 12
E Miscellaneous War Revenues	7,391 42	1,233 50
Grand Total	<u>\$ 167,293 68</u>	<u>\$ 68,377 19</u>

† Under Department of Finance in 1942-43.

During the year it was decided that certain revenues and refunds from War activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made and, for comparative purposes, the 1942-43 Summary of Revenues has been similarly reclassified.

Details

Ordinary Revenue—

A Services and Service Fees.....	95,263 07
These receipts were derived from (a) the sale, rental and distribution of films and (b) the sale of still photographs to the public.	
B Premium, Discount and Exchange	7,649 92
C Refunds of Expenditure.....	20,660 65
Total Ordinary	123,573 64
Special Receipts—	
D Refunds of Previous Year's War Expenditure.....	36,328 62
E Miscellaneous War Revenues.....	7,391 42
Of this amount, \$7,387.32 was in connection with National War Services Regulations 1940 (Recruits).	
Grand Total	\$ 167,293 68

Certified correct.

C. H. PAYNE,
Deputy Minister of
National War Services.

JOHN GRIERSON,
Government Film Commissioner.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	584,500 00	534,378 18	562,000 00	414,127 30
Continuing Statutory Provisions	12,780 00	12,780 00	11,999 99	11,999 99
Transferred from annual appropriations of the Department of Finance			1,500 00	1,500 00
	597,280 00	547,158 18	575,499 99	427,627 29
Allotted from the War Appropriation.....	16,072,340 83	15,186,970 69	9,005,723 00	8,645,037 91
Total	\$16,669,620 83	\$15,734,128 87	\$9,581,222 99	\$9,072,665 20

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
N-4	Stat.	Salary of Minister—Salaries Act, c. 182, R.S., as amended, c. 40, 1940.....	10,000 00	10,000 00	
N-4	Stat.	Motor car allowance to Minister—Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	
N-4	191	Canadian Travel Bureau Service—To assist in promoting tourist business in Canada.....	54,000 00	18,734 13	35,265 87
N-5	192\	National Film Board, including the Motion			
	434f	Picture Bureau.....	530,500 00	515,644 05	14,855 95

SUPERANNUATION AND RETIREMENT BENEFITS

N-9	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	780 00	780 00	
		Total Ordinary.....	597,280 00	547,158 18	50,121 82
		Total War (Details on page N-10)...	16,072,340 83	15,186,970 69	885,370 14
		Grand Total.....	\$16,669,620 83	\$15,734,128 87	\$ 935,491 96

Salary of Minister, Hon. L. R. LaFlèche, Salaries Act, c. 182, R.S., as amended, c. 40, 1940	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 191 Canadian Travel Bureau Service

	Estimates	Allotments	Expenditures
A Salaries	16,720 00	16,705 93	16,705 93
B Cost of Living Bonus.....	487 00	519 77	519 77
C Unemployment Insurance	43 00	24 30	12 20
D Advertising and Publicity	30,000 00	30,000 00	359 24
E Publications	3,000 00	3,000 00	
F Printing and Stationery	1,000 00	1,000 00	88 24
G Travelling Expenses	1,000 00	1,000 00	454 83
H Sundries	1,750 00	1,750 00	593 92
	\$ 54,000 00	\$ 54,000 00	\$ 18,734 13

This vote provided for expenditures of the Canadian Travel Bureau Service in promoting tourist business in Canada.

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: D. L. Dolan, \$7,000; G. G. Fraser, \$3,000; J. J. O'Keefe, \$3,000.

G This amount was paid to D. L. Dolan.

Vote 192 (and Vote 434, Further Supplementary Estimates) National Film Board including the Motion Picture Bureau

	Estimates	Allotments	Gross expenditures	Amounts recovered	Net expenditures
A Salaries	80,456 00	88,006 08	88,006 08		88,006 08
B Cost of Living Bonus and Other Pay-list Items	6,844 00	10,684 33	10,684 33		10,684 33
C Short Term Employment	29,000 00	63,613 44	65,095 24	1,481 80	63,613 44
D National Film Program.....	77,500 00	56,464 78	114,549 01	58,084 23	56,464 78
E National Film Program Circuits.....	110,000 00	122,121 14	122,367 99	246 85	122,121 14
F Development of International Circulation of Films	60,000 00	52,771 09	43,308 17	537 08	42,771 09
G Supplies, Materials, Printing and Stationery	30,000 00	21,401 18	27,769 40	6,368 22	21,401 18
H Equipment	10,000 00	19,764 27	20,878 06	1,113 79	19,764 27
I Travelling Expenses	5,500 00	4,586 79	4,603 18	16 39	4,586 79
J Miscellaneous	17,200 00	20,212 96	22,644 06	2,431 10	20,212 96
K Acquisition of Film Prints for Sale	30,000 00	15,106 21	19,805 26	4,699 05	15,106 21
L Purchase of Equipment for the Production of Films	74,000 00	55,767 73	51,115 42	203 64	50,911 78
	<u>\$530,500 00</u>	<u>\$530,500 00</u>	<u>\$590,826 20</u>	<u>\$ 75,182 15</u>	<u>\$515,644 05</u>

This vote provided for expenditures of the National Film Board which, under the National Film Act, c. 20, 1939, advises upon and approves film activities of the various Government departments, and produces and distributes national films in the interests of Canada.

Included in the above expenditures is an amount of \$100, in connection with the defalcation of a Treasury official, which has not as yet been finally settled.

General

During the fiscal year, the National Film Board undertook the production and distribution of (a) various motion pictures and film programs of national interest and educational value, and (b) still photographs, art work and posters. Where the Board acted as agent for government departments or other organizations, billings were made on a cost basis. Votes Nos. 192 and 434 and various war allotments were used to finance these activities. In this connection, repayments in excess of \$2,000 were as follows:

Dominion Government departments and branches—

Agriculture, \$2,362.01; Labour, \$43,263.03; Munitions and Supply, \$145,433.25; National Defence—Army Services, \$332,417.72; Naval Services, \$28,156.80; Air Services, \$73,360.98; National Research Council, \$41,924.24; National Revenue, Taxation Division, \$2,674.42; National War Finance Committee, \$444,557.99; National War Services, \$3,027.13; Pensions and National Health, \$3,882.99; Post Office, \$2,368.13; Wartime Information Board, \$75,188.79; Wartime Prices and Trade Board, \$87,960.73.

Other Organizations—

Canadian Legion War Services Incorporated, \$3,248.29; Knights of Columbus, Canadian Army Huts Fund, \$17,788.89; Salvation Army Red Shield War Services Fund, \$10,481.52; United Kingdom Information Office, \$2,040.

The following lists of salaries, travelling expenses, suppliers' accounts, etc., cover all National Film Board activities:

As at March 31, 1944, there were 478 employees paid from National Film Board accounts. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

PUBLIC ACCOUNTS: PART II

	Annual salary rate	Monthly salary rate	Weekly salary rate	Travelling expenses
Grierson, J., Commissioner	\$ 10,000 00			\$ 346 58*
Adamson, A.		\$ 240 00		
Adamson, J. G.		260 00		1,783 85
Alexander, F.		260 00		353 65
Alpert, H. (Feb. 22)		210 00		2,113 68
Anderson, R.		260 00		460 11
Applebaum, L.		260 00		861 50
Badgley, F. C.	4,620 00			
(On loan to Dept. of Pensions and National Health)				
Bagley, G. S.	3,600 00			423 74
Baird, I.		210 00		987 43
Balla, N.		210 00		394 85
Bates, N.		210 00		
Bertram, E.		240 00		
Betts, H.		240 00		416 88
Beveridge, H. J.		260 00		
Beveridge, J. A.		260 00		1,656 42
Blackburn, M.		240 00		
Borneman, E.		240 00		
Borrodaile, O. (Aug. 1)		390 00		
Boulton, L. (July 13)		325 00		
Braun, J. (Sept. 1)		375 00		1,412 43
Browne-Forbes, W.		240 00		3,146 20
Buchanan, D. W.		375 00		671 32
Burnside, W. (Sept. 1)		375 00		692 96
Campbell, H. C.		210 00		435 74
Carter, J. M.		250 00		
		(U.S. Funds)		
Carter, W. S.	3,600 00			
Chen, H. Y.		200 00		
Cherry, E.		375 00		
Cherry, L.		260 00		829 36
Comrie, W.		260 00		
Cook, C. (July 1)		390 00		
Cote, A. P. (June 6)		375 00		503 07
Culic, N.		210 00		
Daly, T. C.		260 00		675 42
Davidson, J. D. (July 12)		325 00		
Dechene, J.		300 00		1,412 58
Duncan, A. M.		260 00		
Edmunds, R.		280 00		2,967 27
Field, E.		210 00		
Field, J. A.		325 00		1,209 89
Finn, E. M.	3,180 00			
Foster, H. C.		240 00		345 83
Foster, R.		375 00		
Franklin, M. (Mar. 1)		260 00		
Fraser, D. G.		210 00		2,140 17
Fraser, G.		325 00		1,590 43
Gates, A. J.	3,921 84			
George, G. L. (July 16)		260 00		686 15
George P.		325 00		6,248 84
Gerstein, E.			\$ 100 00	
			(U.S. Funds)	
Gibson, J.			150 00	4,766 57
			(U.S. Funds)	
Glover, H. G.		325 00		
Golightly, J. R. P.		480 00		
Gormley, P.		210 00		
Graham, G. G.		200 00		
Greene, W.		375 00		2,236 23
Guibert, E. L. P.		220 00		
Hamilton, J. D.		210 00		447 31
Harburger, A. (May 1)		325 00		

DEPARTMENT OF NATIONAL WAR SERVICES

N-7

	Annual salary rate	Monthly salary rate	Weekly salary rate	Travelling expenses
Hawes, S.		375 00		4,905 45
Helem, J. F.		220 00		
Hewelcke, G.		325 00		
Hollebone, S. H.	3,000 00			
Hurley, J. J.		174 75		623 24
		(plus army pay)		
Hyndman, C. C.		210 00		4,107 40
Jackson, S.		210 00		1,525 43
Jaques, L. T.		240 00		
Jaques, R.		250 00		3,194 42
Johnstone, K. A.		260 00		950 96
Jones, D.		375 00		2,926 68
Kash, E. J.		280 00		
Kauffman, B. (Sept. 1)		340 00		366 55
Kossoff, R.		250 00		
		(U.S. Funds)		
Lang, B. (Aug. 1)		200 00		
Lasse, F. R.		210 00		2,464 44
Lenauer, J. H. (June 23)		325 00		879 47
Lewis, H.		260 00		
Macdonald, W. A.		300 00		1,601 16
MacPherson, D.			50 00	
Marsh, J. C.		260 00		405 06
Mayerovitch, D.		210 00		1,524 85
McFarlane, C. L.		325 00		
McInnes, G.		375 00		701 04
McKay, M.		240 00		
McLaren, N.		325 00		373 45
McLean, J. A. (Aug. 1)		475 00		1,248 17
†McLean, J. Ross	4,500 00			1,087 91
McLean, R. F. (Nov. 1)		375 00		*
Meade, M.		400 00		2,374 57
		(U.S. Funds)		
Mercier, A.		210 00		2,716 77
Moffatt, D.		210 00		
Morant, N.		281 00		3,326 86
Myers, A.		240 00		715 94
Nevers, R. K.		200 00		431 77
Newman, S. C.		240 00		928 86
Norwood, J.		210 00		2,640 08
Orleans, S.			140 00	5,572 82
			(U.S. Funds)	
Palardy, J.		260 00		3,183 45
Paquette, V.		325 00		1,571 17
Parker, M.		210 00		
Parlane, W. G.		260 00		
Patton, R. (June 1)		210 00		311 50
Peacock, G. W. (Oct. 13)		300 00		
Petegorsky, D.		375 00		*
Proulx, B.		260 00		1,333 28
Quick, C. F.		210 00		403 52
Quick, C. J.	2,880 00			
Ralph, J. D.		325 00		
Randall, H.		325 00		492 60
Read, N. G.		240 00		1,049 70
Reid, L.		260 00		
Ritchie, J. A.		260 00		
Roffman, J.		375 00		3,494 59
Ross, M. (Oct. 19)		375 00		*
Rothney, G. (Sept. 1)		260 00		
Rowe, B.		325 00		1,015 74
Rowod, H.		250 00		3,267 78
St. Loup, P.		340 00		
Scellen, J.		240 00		

	Annual salary rate	Monthly salary rate	Weekly salary rate	Travelling expenses
Scott, J. B.	3,480 00			
Scythes, E. W.		210 00		1,301 89
Seltzer, L. (June 23)			125 00 (U.S. Funds)	
Shaw, A. McK.	3,000 00			
Simpson, L.		210 00		
Sise, H.		475 00		719 04
Spottiswoode, R.		375 00		
Strauss, T. (July 31)			75 00 (U.S. Funds)	1,048 86
Wallace, D. P.		260 00		
Watson, E. H.		210 00		
Wilson, E. R.	2,880 00			2,996 10
Wright, H.		1,000 00 (U.S. Funds)		5,322 82
Wright, R. (Aug. 16)		400 00 (U.S. Funds)		1,722 51

† J. Ross McLean received a war duties supplement at an annual rate of \$900.

* See also Wartime Information Board under Privy Council Office.

The following employees, whose salaries were under \$2,400 on that date, or at date of separation (shown in brackets) received travelling expenses in excess of \$300: M. A. Adamson, \$1,817.08; E. Alexander, \$338.38; A. Allaire, \$2,127.74; D. Allan, \$953.46; R. B. Anderson, \$1,039.02; A. E. Armstrong, \$497.32; G. Bachand, \$1,625.59; L. C. Batchelor, \$411.95; E. Belton, \$969.84; J. Y. Bigras, \$710.07; G. Bjerring, \$1,049.78; G. Boutet, \$1,459.61; D. Bouvier, \$2,225.26; O. C. Brieker, \$1,216.69; D. E. Brown, \$1,982.60; P. Brown, \$1,205.89; E. H. Brownell, \$1,078.18; H. Bubel, \$1,245.30; W. Buriaynk, \$1,157.12; G. G. Campbell, \$991.75; J. T. Campbell, \$1,167.78; N. R. Chamberlain, \$1,225.34; J. P. Champagne, \$1,617.80; L. W. Chatwin, \$1,253.69; J. A. Colombo, \$710.34; W. B. Conba, \$807.20; J. M. Couture, \$667.25; G. A. Cox, \$1,225.76; M. L. Craig, \$791.63; B. R. Cronkite, \$1,006.48; E. Cuppage, \$1,373.51; V. Deacon, \$477.61; J. K. Delaney, \$1,180.29; C. Deprato, \$715.63; J. Dwy, \$2,437.99; C. L. Donald, \$784.42; W. Dougall, \$1,062.77; W. H. Duthoit, \$648.36; S. Dworkin, \$933.25; L. A. Fafard, \$1,114.88; M. Faguy, \$595.07; Luc Forest, \$2,000.41; G. Francon, \$519.46; A. E. Gawreluck, \$1,683.80; E. Geisel, \$336.52; H. W. Gillis, \$953.30; D. R. Gillson, \$1,347.82; G. W. Gray, \$1,375.34; K. H. Grenfell, \$1,025.48; R. Grenier, \$814.14; A. F. Grosz, \$674.15; P. Gutoski, \$1,766.90; W. Hahnel, \$2,007.09; C. Henry, \$953; F. Holden, \$1,821.30; L. A. Homer (Nov. 1), \$517.56; F. Hordechuk (July 1), \$376.93; B. Hoy, \$369.04; P. Humphreys, \$577.50; W. J. Hunejak, \$1,344.52; T. F. Hunt, \$434.45; E. D. Hunter, \$1,243.76; L. Jarvis, \$560.51; R. Jarvis (Nov. 20), \$1,362.71; L. A. Johnson, \$1,915.26; R. E. Johnson, \$1,159.64; F. Jotry, \$1,496.12; W. J. Kay, \$721.24; H. R. Keele, \$1,479.96; L. Kerr (Dec. 1), \$1,975.60; B. L. Korehinski, \$981.87; M. J. Krevesky, \$1,679.48; H. Lane, \$1,512.41; R. Larson, \$489.11; G. A. Le Beau, \$2,539.24; L. N. Le Blanc, \$521.67; Y. Le Brun, \$548.73; R. Lefebvre, \$1,508.96; R. Lizotte, \$2,215.43; E. Loew (Sept. 1), \$1,137.66; L. G. Lonne, \$960.01; W. C. Lovett, \$513.80; A. F. Macdonnell, \$1,086.26; R. K. MacFadyen, \$1,296.68; B. A. Maclean, \$376.36; N. Manzie, \$532.33; D. McGonnigal, \$321.67; G. G. McLean, \$2,074.30; G. L. McNic, \$858.47; R. C. Mills, \$2,160.57; D. Mirabelle, \$670.79; A. F. Mitchener, \$2,433.11; H. Moore, \$1,459.63; G. Morin, \$1,516.73; A. Moussau (Aug. 26), \$319.32; W. G. Nicholson, \$634.36; V. Overend, \$1,299.59; W. L. Owens, \$532.81; *J. Paris, \$1,786.52; J. E. Parkinson (June 20), \$360.98; J. C. Peck, \$1,291.61; T. Prime, \$2,754.38; R. Racine, \$1,523; S. Rands, \$984.88; E. Reid, \$476.28; W. M. Ritchie, \$1,440.99; A. Robertson, \$1,057.90; M. Robitaille, \$1,752.24; K. L. Royce, \$847.77; J. J. Rufiange, \$1,979.48; J. Siegel, \$363.80; D. Sharples, \$1,713.67; K. Sharples (June 20), \$666.85; H. G. Sillars (June 30), \$435.06; W. L. Smith, \$868.06; E. Spencer, \$531.80; H. J. Staniforth, \$2,497.02; H. D. Strazehuk, \$408.90; W. G. Summer, \$810.19; A. Taylor, \$1,064.21; H. Taylor, \$411.52; R. E. Taylor, \$941.70; J. L. Thibault, \$1,532.07; J. F. Tilley, \$603.66; S. Trysinsky, \$1,012.07; F. C. Tyrell, \$362.95; P. Underwood, \$1,216.17; J. H. Viau, \$311.70; H. Wallace, \$390.31; G. Ward, \$421.27; R. C. Ward, \$1,141.11; D. Wark, \$1,184.98; H. Watson, \$1,088.24; G. Weisenborn, \$403.94; S. C. Widdfield, \$434.61; L. Williams, \$1,771.16; J. W. Wilson, \$1,262.63; D. Woodward, \$1,343.57; J. Woycenko, \$1,271.73.

The following received fees and/or travelling expenses in the amounts shown: P. Alley, Canadian editor of Metro Goldwyn Mayer, \$750.33; *Gerard Arthur, commentator, \$2,250.63; D. Bird, cinematographer, \$1,153.03; Lorne Green, commentator, \$2,086.77; Ben Kerner, research assistant and script writer, \$2,559.47; Stuart Legg, film director, \$10,415.

* See also Wartime Information Board under Privy Council Office.

The following employees, paid on a fee basis, received travelling expenses in excess of \$300: D. Cameron, \$947.39; O. Crites, \$716.38; Lionel Forest, \$483.36; E. Forrell, \$153.33; H. V. Hirst, \$382.84; F. C. Keele, \$705.93; R. Lepage, \$545.39; J. V. Long, \$505.67; H. Mayerovitch, \$493; J. Morin, \$400.41; B. Wright, \$334.93.

Fees at rates amounting to \$2,400 or over per annum were paid to: A. Ancetti, \$300 per month; J. V. Long, \$10 per day; H. Mayerovitch, \$350 per month; J. Morin, \$262 per month; M. P. Toombs, \$200 per month; B. Wright, \$500 per month.

The following persons, serving without remuneration, received travelling expenses in excess of \$300: V. Poloway, \$1,348.54; R. A. Sim, \$465.84; M. Wishart, \$532.95.

Suppliers receiving \$5,000 or more: Anseo of Canada, Ltd., Toronto, \$5,968.30; Associated Screen News Ltd., \$487,229.32; Audio Pictures Ltd., Toronto, \$5,340.34; Bell Telephone Company of Canada, \$8,347.48; Bomac Electrottype Company Ltd., Ottawa, \$6,165.10; Camera Equipment Co., New York, \$9,104.12; Camera Mart Inc., New York, \$5,143.40; Canadian General Electric Co., Ltd., \$11,472.15; Canadian Kodak Co., Ltd., Toronto, \$215,854.64; Canadian National Railways, \$13,825.32; Canadian Pacific Railway Co., \$7,940.94; Commercial Metal Products Co., Chicago, \$13,141.96; Consolidated Film Industries, Inc., Fort Lee, N.J., \$16,601.66; Crawley Films Ltd., Ottawa, \$31,124.59; De Luxe Laboratories, Inc., New York, \$54,243.38; Dominion Government, Collector of Customs, \$80,500.77; Post Office Department, \$6,380.32; Department of Public Printing and Stationery, \$34,829.41; Du-Art Film Laboratories, Inc., New York, \$8,160.54; Eastman Kodak Company, Rochester, \$19,284.37; Film Service Laboratories, New York, \$29,787.50; General Films, Ltd., Regina, \$52,694.40; General Pattern and Model Co., New York, \$7,514.48; Hamilton Wright Organization, Inc., New York, \$6,954.44; Jam Handy Picture Service Inc., Chicago, \$176,489.77; Mecca Film Laboratories, Inc., New York, \$14,593.03; Paramount Pictures Inc., New York, \$11,199.83; Pathe News, Inc., New York, \$12,591.79; Peerless Camera Stores, New York, \$29,419.91; Philip Ragan Associates, Inc., Philadelphia, \$64,277.84; Pioneer Gen-E-Motor, Chicago, \$6,793.40; Precision Films Laboratories, New York, \$25,998.43; Rapid Grip and Batten, Ltd., \$8,573.51; Vancouver Motion Pictures Ltd., \$16,510.81; Victor Anematograph Corp., Davenport, Iowa, \$17,212.13; Western Electric Export Corporation, New York, \$13,220.12.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$	780 00
---	----	--------

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
N-11 Departmental Administration.....	75,290 00	70,653 22		279,322 43
N-11 Corps of (Civilian) Canadian Fire- fighters for the United Kingdom...	841,625 00	754,658 33	214 47	1,262,767 11
N-12 Salvage Division.....	177,548 00	172,189 99	1 63	598,171 67
N-13 War Charities Division—General.....	58,080 00	55,553 39	400 10	141,724 72
N-13 War Charities Division— Auxiliary Services.....	10,500,000 00	10,456,541 04		18,130,696 92
N-14 War Charities Division— Auxiliary Services—Canteen Sup- plies in the United Kingdom and Theatres of War.....	457,000 00	453,500 00		453,500 00
N-14 Women's Voluntary Services Division	45,136 00	35,340 23		49,309 17
N-14 Censorship Division—General.....	15,161 00	10,944 05		19,846 18
N-15 a Censorship Division—Postal.....	1,311,600 00	1,146,402 00	358 13	1,776,926 53
N-15 b Censorship Division—Telegraph and Cable.....	336,510 00	329,116 35	320 50	619,633 48
N-16 c Censorship Division—Publications...	119,288 00	108,604 14		236,833 06
N-17 Censorship Division—Information and Records Branch.....	140,892 00	132,134 11		165,016 30
N-17 Government Office Economies Control	11,754 00	10,908 99		16,014 17
N-18 Canadian Prisoners of War Next of kin Division.....	13,302 00	11,672 50		17,506 89
N-18 Committee on Co-operation in Cana- dian Citizenship.....	11,123 00	9,032 66		20,641 34
N-19 Canadian Broadcasting Corporation— Short Wave Station.....	640,000 00	210,093 84		210,093 84
NATIONAL FILM BOARD				
N-19 Special War Film Library.....	33,000 00	32,849 20		82,325 38
N-19 Revolving Fund for Purchase of Sup- plies for the Production of Films for War Departments (Recoverable)...	100,000 00	98,531 83		181,163 07
N-19 Training and Equipping Cameramen for Active Service (Recoverable)...	118,500 00	118,109 58		118,109 58
N-20 Production of Pictorial Souvenir Book- let of the Quebec Conference.....	100 00	81 62		81 62
N-20 Newsreel Story on Wartime Coal Mining.....	2,000 00	1,999 93		1,999 93
N-20 d Posters and Art Work.....	41,000 00	40,687 70		40,687 70
N-20 Wartime Information Film Program...	844,500 00	842,434 16		842,434 16
N-20 Production of films for other Govern- ment Departments and Outstanding Advances (Recoverable).....	84,931 83	84,931 83		84,931 83
N-21 Purchase of Equipment for the Pro- duction of War Films.....	64,000 00			
N-21 Acquisition of Film Prints for Sale....	30,000 00			
NON-CURRENT				
e Mobilization.....			122 46	1,301,430 70
f Public Information.....				1,202,664 34
e National Registration.....				1,183,788 02
Human and Material Resources.....				27,483 59
e Civilian Bureau of Statistics.....				317,232 35
Civilian Technical Corps (Recover- able).....			34,911 33	
				29,382,336 08
Less Special Receipts—Miscellaneous War Revenues.....				7,391 42
	<u>\$16,072,340 83</u>	<u>\$15,186,970 69</u>	<u>\$ 36,328 62</u>	<u>\$29,374,944 66</u>

a Under Post Office Department, prior to 1942-43.

b Under Department of National Defence—Army Services prior to 1942-43.

c Under Department of Secretary of State prior to 1942-43.

d Under Privy Council—Wartime Information Board prior to 1943-44.

e Under Department of Labour commencing 1942-43 (National Selective Service Program).

f Under Privy Council Office—Wartime Information Board, commencing 1942-43.

Allotment: Departmental Administration	75,290 00
Expenditures	\$ 70,653 22

A distribution of expenditures follows:

A Salaries	54,141 87
B Cost of Living Bonus	4,910 37
C Unemployment Insurance	383 07
D Travelling Expenses	1,652 23
E Printing and Stationery	3,969 79
F Miscellaneous	5,395 89
G Outstanding Advance	200 00
	\$ 70,653 22

As of March 31, 1944, there were 36 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): C. H. Payne, Deputy Minister, \$8,000; C. E. Bertrand, \$3,000 (Mar. 1); *H. Doherty, \$3,600; G. M. Legris, \$2,520; D. Mackenzie, \$2,400; A. G. McLean, \$4,500 (Mar. 10); R. St. Jean, \$2,520 (Apr. 29).

*For travelling expenses see Women's Voluntary Services Division.

- D Travelling expenses in excess of \$300 were paid to: Hon. L. R. LaFlèche, \$855.
- E This amount was paid to the King's Printer.
- F This includes the following expenditures: telegrams, \$366.35; telephones, \$930.99; postage, \$530.50.
- G This amount was advanced during 1942-43 to Ross Brown, who was on special assignment for the Department.

Allotment: Corps of (Civilian) Canadian Fire Fighters for the United Kingdom	841,625 00
Expenditures	\$ 754,658 33

A distribution of expenditures follows:

A Salaries	3,008 13
B Cost of Living Bonus	456 17
C Unemployment Insurance	40 82
D Pay	354,544 80
E Subsistence Allowance	137,731 71
F Dependents' Allowance	160,724 37
G Clothing and Equipment	8,385 74
H Medical Care and Hospitalization	12,462 48
I Transportation	42,600 38
J Printing and Stationery	2,316 18
K Miscellaneous	2,387 55
	\$ 754,658 33

The Corps of (Civilian) Canadian Fire Fighters for the United Kingdom was established to assist the National Fire Service in Great Britain in fighting fires resulting from enemy action.

Overseas charges included in the above expenditures were paid to the Department of National Defence—Army Services. An agreement reached with that Department provided for a capitation maintenance rate for Canadian firefighters, both men and officers, from date of arrival in the United Kingdom amounting to 45 pence per day, made up as follows: rations—15 pence, accommodation—16 pence, medical services—1 penny, dental services—1½ pence, domestic staff—9½ pence, miscellaneous—2 pence. In addition, a cash messing allowance of 2½ pence per day was paid to each man. Accounts submitted during 1943-44 cover the period December 1, 1942, to January 31, 1944, and include adjustments to bring the capitation maintenance rate into effect retroactive from June 1942, the date of arrival of the firefighters in the United Kingdom.

As of March 31, 1944, there were 2 employees paid from this account.

- D The establishment of the Corps on March 31, 1944, was as follows: G. E. Huff, Commanding Officer, \$5,000 per annum; 6 Column Officers at \$6.50 per day; 3 Senior Company Officers at \$5 per day; 8 Company Officers at \$4.25 per day; 55 Section Leaders at \$3 per day; 162 Leading Firemen at \$2.70 per day; 105 Senior Firemen at \$2.20 per day; 19 Firemen at \$1.80 per day; 3 Junior Firemen at \$1.30 per day.

- E Quarters and ration allowances, when not received in kind, were paid in Canada at the following rates: Officers, \$1.70 per day; men, \$1.25 per day. Payments to the Department of National Defence—Army Services amounted to \$137,560.33 representing a per capita allowance of 40½ pence per day for officers and men in the United Kingdom and a cash messing allowance of 2½ pence per day per man. Each member discharged for medical unfitness or other cause, after 183 days service, received a clothing allowance of \$35 which was increased to \$65 effective October 31.
- F Members, with the exception of the Commanding Officer, were awarded dependents' allowance in the same manner and under similar conditions as persons serving in the Military Forces of Canada.
- G Payments to the Department of National Defence—Army Services amounted to \$8,310.22 representing per capita payments of 2 pence per day.
- H Of this amount, the Department of National Defence—Army Services was paid \$11,896.03 representing a per capita allowance of 2½ pence per day and the Department of Pensions and National Health was paid \$506.45.
- I Payments to the Department of National Defence—Army Services amounted to \$41,528.19. This includes an amount of \$30,320.01, overseas transportation expenses for 399 firemen.
- J Payments were as follows: Department of National Defence—Army Services, \$1,126.17; Department of Public Printing and Stationery, \$1,190.01.
- K Payments to the Department of National Defence—Army Services amounted to \$1,114.91.

Allotment: Salvage Division	177,548 00
Expenditures.....	\$ 172,189 99

A distribution of expenditures follows:

A Salaries	\$4,257 95
B Cost of Living Bonus.....	3,620 49
C Unemployment Insurance	180 91
D Travelling Expenses	37,058 11
E Publicity	38,904 32
F Printing and Stationery	2,734 08
G Miscellaneous	5,434 13
	<u>\$ 172,189 99</u>

Expenditures were incurred in (a) encouraging the conservation of raw materials; (b) promoting the salvage collection and disposal of secondary raw materials; (c) directing and supervising the organization of voluntary salvage groups.

As of March 31, 1944, there were 38 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cadieux, J. H. (June 13) ..	\$ 2,400 00		Lavoie, E.	2,400 00	1,172 96
Cartier, E. A. (Nov. 22) ..	2,400 00	\$ 1,393 22	Lifman, J. B.	2,400 00	1,773 82
Charbonneau, R.	3,600 00	975 78	MacKay, H.	2,700 00	2,090 34
Clarkson, P. K.	2,700 00	1,208 79	Marceau, J. H.	2,400 00	387 78
Connolly, R.	2,880 00	2,607 74	McCallum, J. F.	3,120 00	
DeGuise, C. T.	2,400 00	414 65	Melsted, S. W.	2,400 00	
Derome, J. P. (June 17) ..	2,400 00	390 34	*Mesley, W. F. (June 5) ..	2,880 00	
Fisher, E. C.	2,880 00	817 05	Mills, W. H.	2,880 00	1,146 85
Gray, J. C.	3,600 00	2,834 87	Ryan, J.	2,400 00	1,386 31
Henstridge, F. C.	4,020 00	1,197 44	Saintonge, A. (Sept. 21) ..	2,400 00	771 78
Hume, J. A. (Jan. 1)	4,020 00		Sanche, A.	2,400 00	832 82
Hummel, G. H.	2,880 00	1,825 74	Sewell, L.	2,400 00	823 52
Kickley, W. S.	3,720 00	2,195 17	Sheline, A. (Aug. 10)	3,300 00	
LaFerle, C.	5,000 00	3,613 63	Stanbury, H. N. M.	2,400 00	801 17
Laird, J. O.	2,880 00	2,053 53	Van Luven, E. W.	2,400 00	1,748 33
Lajoie, M.	2,400 00	1,366 45			

* W. F. Mesley received a living allowance at the rate of \$480 per annum.

- D The following employee, whose salary rate was under \$2,400 on that date, received travelling expenses in excess of \$300: R. S. MacBeath, \$355.85.

E Gross expenditures for publicity amounted to \$43,404.32, less a credit of \$4,500 representing donations made by various soap companies to the Salvage Campaign (see Sundry Suspense Accounts under Open Accounts further on in this Section), leaving net expenditures of \$38,904.32.

Suppliers receiving \$5,000 or more: The King's Printer, \$9,159.72; R. C. Smith and Son, Limited, Toronto, \$32,802.66.

F Payments to the King's Printer amounted to \$2,731.58.

G This includes the following expenditures: telegrams, \$477.82; telephones, \$1,982.11; postage, \$1,341.25.

Allotment: War Charities Division—General	58,080 00
Expenditures	\$ 55,553 39

A distribution of expenditures follows:

A Salaries	37,500 55
B Cost of Living Bonus.....	1,969 24
C Unemployment Insurance	151 07
D Travelling Expenses	10,287 01
E Printing and Stationery.....	1,600 87
F Sundry	4,044 65
	\$ 55,553 39

Expenses were incurred in the administration of the War Charities Act, c. 10, 1939, the organization of the voluntary effort of the Canadian people and in the control of the budget and expenditures of the National War Services organizations and the direction of the Citizens' Committees of Canada.

As of March 31, 1944, there were 19 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in brackets): B. W. Allen, \$4,200; G. Deas, \$3,600 (Dec. 20); J. L. Meikle, \$4,800; G. Pipher, \$5,000; W. P. Wood, \$3,600.

J. L. Meikle received a living allowance amounting to \$3,023.95 while in the United Kingdom.

D Travelling expenses in excess of \$300 were paid to the following employees: B. W. Allen, \$1,091.57; J. L. Meikle, \$685.91; G. Pipher, \$1,661.59; W. P. Wood, \$355.94. The following persons, serving without remuneration, were paid travelling expenses in excess of \$300: H. O'Leary, \$385.12; E. G. Weeks, \$354.37; A. Mowat, whose salary was paid by the Department of National Defence, was paid expenses amounting to \$512.60. Travelling expenses in excess of \$300 paid to members of the National War Charities Funds Advisory Board were as follows: J. C. Davis, \$557.55; L. T. des Rivieres, \$531.40; T. S. Dixon, \$877.80; W. S. Grant, \$496.31; W. T. Henry, \$572.66; J. J. Leddy, \$570.87.

E Payments to the King's Printer amounted to \$1,173.34.

F This includes the following expenditures: telegrams, \$287.71; telephones, \$530.46; miscellaneous expenses for the London office, \$2,784.52.

Expenses of the London office of the War Charities Division amounted to \$13,125.73, classified as follows: salaries and wages, \$9,289.69; travelling expenses, \$685.91; printing and stationery, \$365.61; sundries, \$2,784.52.

Allotment: War Charities Division—Auxiliary Services	10,500,000 00
Expenditures	\$10,456,541 04

A distribution of expenditures follows:

Canadian Legion War Services Incorporated	3,042,116 76
Knights of Columbus Canadian Army Huts Fund	1,860,072 34
Navy League of Canada.....	200,000 00
Salvation Army Red Shield War Services Fund	1,672,795 67
Young Men's Christian Association War Services Fund.....	3,300,556 27
Young Women's Christian Association War Services Fund.....	381,000 00
	\$ 10,456,541 04

Accountable grants were made to the above organizations for the purpose of financing their war auxiliary programs in camps, barracks, and special defence areas in Canada and Overseas. Budgets were submitted to the National War Charities Funds Advisory Board. Accounts were audited under Government supervision, but final statements consolidating the Canadian and Overseas accounts have not been received except from the Young Men's Christian Association. The others are understood to be in course of preparation.

The above expenditures include also a recoverable advance of \$40,000 made to the Salvation Army for the purpose of buying canteen supplies for Newfoundland to be distributed among the above organizations.

Allotment: War Charities Division—Auxiliary Services—Canteen Supplies in the United Kingdom and Theatres of War.....	457,000 00
Expenditures.....	\$ 453,500 00

P.C. 93/2993, April 13, 1943, authorized the Department of National War Services to advance funds to the Canadian Legion, Knights of Columbus, Salvation Army and Y.M.C.A. for the purpose of purchasing supplies for canteen operations in the United Kingdom and active theatres of war on a recoverable basis. Recoveries are to be made from the sale of purchased goods.

The above expenditures represent recoverable advances made to the Young Men's Christian Association War Services Fund for the purchase of canteen supplies to be distributed to the other organizations. The accountings are to be made through this organization.

Allotment: Women's Voluntary Services Division.....	45,136 00
Expenditures.....	\$ 35,340 23

A distribution of expenditures follows:

A Salaries	13,091 84
B Cost of Living Bonus.....	368 11
C Unemployment Insurance	31 65
D Travelling Expenses	12,071 58
E Printing and Stationery.....	7,361 44
F Sundry	2,415 61
	\$ 35,340 23

Expenditures were incurred in promoting the co-ordination of the voluntary war efforts of the women of Canada and in organizing women's voluntary services on a community basis.

As of March 31, 1944, there were 5 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: B. L. Hamel, \$3,900; F. P. Held, \$3,000; N. H. West, \$4,800.

D Travelling expenses in excess of \$300 were paid to the following employees: B. Hamel, \$1,668.17; F. Held, \$1,173.11; N. H. West, \$498.52. H. Doherty, whose salary was paid under Departmental Administration, received \$793.43. The following persons serving without remuneration received travelling expenses in excess of \$300; A. Dore, \$890.11; G. Konantz, \$1,298.26; J. Pembroke, \$330.90; G. F. Strong, \$329.65. Expenses in connection with the Women's Voluntary Services Convention held in Ottawa amounted to \$5,407.54.

Allotment: Censorship Division—General	15,161 00
Expenditures.....	\$ 10,944 05

A distribution of expenditures follows:

A Salaries	8,075 98
B Cost of Living Bonus.....	332 91
C Unemployment Insurance	24 93
D Travelling Expenses	2,370 87
E Printing and Stationery	102 74
F Miscellaneous	36 62
	\$ 10,944 05

This allotment covers the general administrative expenses of censorship. The Division is under the supervision of a director whose functions are to oversee and direct all members of the public service engaged in censorship duties.

As of March 31, 1944, there were 4 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): G. M. Belleau, \$2,520 (June 1); W. Eggleston, \$6,300; E. R. Malcolm, \$3,000; D. L. Siordet, \$4,800 (Dec. 1).

D Travelling expenses in excess of \$300 were paid to: E. R. Malcolm, \$382.59; D. L. Siordet, \$1,807.38 (see also Censorship Division—Postal).

Allotment: Censorship Division—Postal	1,311,600 00
Expenditures	\$1,146,402 00

A distribution of expenditures follows:

A Salaries	1,121,684 67
B Cost of Living Bonus	140,530 82
C Unemployment Insurance	9,272 48
D Travelling Expenses	3,371 35
E Printing and Stationery	23,393 44
F Equipment and Supplies	476 65
G Miscellaneous	3,539 63
	<hr/>
	1,302,269 04
Less: Amount received from Foreign Exchange Control Board.....	155,867 04
	<hr/>
	\$1,146,402 00

Expenditures were incurred in the censorship of letters (a) appearing to be dispatched by, or addressed to, persons suspected of subversive activities, including all Japanese; (b) mailed (i) to and from places outside Canada (this includes reporting apparent violations of F.E.C.B. regulations), (ii) to outside points from the Province of British Columbia and the Atlantic Command, (iii) to and from prisoners of war.

As of March 31, 1944, there were 795 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): H. A. Anrep, \$2,820; *N. T. Barry, \$3,000; *J. H. Beaulieu, \$2,400; R. B. Birchwood, \$2,520; C. A. Bunt, \$3,000 (Apr. 29); E. Davis, \$2,520; P. Edgar, \$2,520; G. F. Flemons, \$381.28 per month; *J. L. A. Gagnon, \$3,960; C. P. Kamienski, \$2,520; *F. E. Jolliffe, \$4,020; T. Lund, \$2,520; M. Malinski, \$2,520; H. Marier, \$3,420; *J. A. McConaghy, \$3,120; J. Nordman, \$2,520; H. A. Underwood, \$3,000.

* Received additional compensation—see following list.

As of March 31, 1944, there were 39 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): N. T. Barry, \$600; J. H. Beaulieu, \$420; J. L. A. Gagnon, \$960; F. E. Jolliffe, \$1,480; J. A. McConaghy, \$300.

D Travelling expenses in excess of \$300 were paid to: G. F. Flemons, \$413.61; J. L. A. Gagnon, \$425.13; F. E. Jolliffe, \$1,251.36. D. L. Siordet, whose salary was paid from Censorship Division—General, received \$705.88.

E All payments were made to the King's Printer.

G This includes the following expenditures: telegrams, \$75.42; telephones, \$469.97; postage, \$982.92.

Allotment: Censorship Division—Telegraph and Cable	336,510 00
Expenditures	\$ 329,116 35

A distribution of expenditures follows:

A Salaries	287,956 22
B Cost of Living Bonus	15,887 85
C Unemployment Insurance	833 27
D Travelling Expenses	8,876 17
E Printing and Stationery	2,416 48
F Miscellaneous	13,146 36
	<hr/>
	\$ 329,116 35

Expenditures were incurred in censoring telegraph and telephone messages transmitted by wire and radio.

As of March 31, 1944, there were 128 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abraham, J. J.	\$ 2,880 00		Kirkpatrick, G. C.	2,880 00	
Anderson, R. D.	2,640 00		Lavoie, E. E.	2,400 00	
Anderson, S. J.	2,400 00		Leckie, J. E.	2,880 00	
Andrews, G. S.	2,760 00		Lesbirel, E.	2,400 00	
Benard, P.	2,880 00		Low, F.	2,880 00	
Black, S.	2,880 00		Lucas, F. E.	2,760 00	
Blair, W. B.	2,400 00	\$ 1,684 87	MacNeill, F. C.	2,640 00	
Booth, P.	2,520 00		Malcolm, E. R. (Nov. 1).	3,000 00	
Bryce, G. M.	2,760 00		*Martin, E. A.	5,475 00	1,079 95
Byng-Hall, P.	2,880 00		Martin, O. C.	2,640 00	
Clement, L. P.	2,400 00		Massicotte, P. E.	3,000 00	
Cooke, W. A.	2,640 00		McEvoy, T. L.	4,320 00	
Corcoran, H. W.	2,760 00		McRitchie, D.	3,300 00	
Cotter, C. J.	2,880 00		Ormon, H. F.	2,400 00	
Coughlan, F. T.	2,880 00		Philp, J. M.	3,720 00	
Cousins, C. L.	2,880 00		Piers, E. O. T.	2,880 00	
Cowan, G. A.	3,300 00		*†Plante, L. N.	3,300 00	319 08
Croteau, M. R.	2,400 00		Porter, N. T. (Oct. 1) ..	2,760 00	
Dowling, J. D.	3,000 00	487 26	Powers, T. E.	3,720 00	
Drew, L. A.	2,520 00		Punnett, H. R.	3,720 00	439 51
Drolet, J. E.	2,400 00	1,229 04	Pynn, J. C.	2,880 00	
Duguid, J.	3,000 00		Reid, A. W.	3,300 00	639 35
Dulley, R. W.	2,400 00		Rice, H. A.	2,880 00	
Edwards, C. W.	2,880 00		Roberge, O. J.	2,880 00	
Evans, J. P.	2,880 00		Rochon, J. A.	2,400 00	1,086 39
Fellows, W. A.	2,880 00		Shaw, R. B.	2,760 00	
Fitzgerald, H. D.	2,640 00		Stanford, S. G.	3,000 00	
Gallagher, G. M.	2,760 00		Vibert, R. D.	2,880 00	
Gillespie, C. J.	3,000 00		Watson, R.	2,880 00	
Hale, F. J.	2,880 00		Wetmore, S. S.	3,300 00	
Hamblen, A. W.	2,400 00		Wheeler, G. E. B.	2,760 00	
Haskett, L. G.	2,400 00		Whipps, H. E.	4,320 00	367 86
Hastie, W. P.	2,640 00		Whitfield, A. E.	2,880 00	
Hopkins, G. S.	2,880 00		Whittall, O. H. (Dec. 1) ..	3,000 00	741 26
Houston, J.	2,640 00		Woodill, A. J.	2,880 00	
Howland, W. F.	3,000 00		Woods, G. D.	3,300 00	
Jones, H. R. S.	2,880 00		Young, W. L.	3,000 00	

* Received additional compensaiton—see following list.

† See also Censorship Division—Information and Records Branch.

The following employees receiving salaries at an annual rate of \$2,400 or over were receiving living allowances as at March 31, 1944, at rates listed: E. A. Martin, \$8 per diem; L. N. Plante, \$8 per diem.

E Payments to the King's Printer amounted to \$2,411.48.

F This includes the following expenditures: telegrams, \$2,374.54; telephones, \$3,753.60; postage, \$735.58.

Allotment: Censorship Division—Publications	119,288 00
Expenditures.....	\$ 108,604 14

A distribution of expenditures follows:

A Salaries	82,821 26
B Cost of Living Bonus.....	4,361 98
C Unemployment Insurance	365 77
D Travelling Expenses	5,674 94
E Printing and Stationery	2,143 44
F Wire and Press Service.....	1,769 88
G Subscriptions	514 03
H Miscellaneous	10,952 84

\$ 108,604 14

The activities of this division consist of censoring information supplied to the public through the media of the press, radio, and motion pictures.

As of March 31, 1944, there were 37 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): R. W. Baldwin, \$14 per diem; E. R. Bertrand, \$3,600; W. Eggleston, \$15 per diem, (transferred to Censorship Division—General, Mar. 1); J. Girouard, \$14 per diem; L. Gordon, \$12 per diem; C. Grafton, \$10 per diem; J. Graham, \$10 per diem; H. B. Jefferson, \$12 per diem; E. Lackstrom, \$2,400; E. McMahon, \$4,320; B. Perry, \$10 per diem; O. H. Whittall, \$3,000. C. Shearer received salary at the rate of \$456.25 per month (paid to the Canadian Broadcasting Corporation).

D Travelling expenses in excess of \$300 were paid to: R. W. Baldwin, \$940.29; F. Charpentier, \$1,222.57; C. Grafton, \$365.28; H. B. Jefferson, \$784.35; C. B. Harris, \$322.04; C. Shearer, \$1,268.94.

E This amount was paid to the King's Printer.

F The British United Press was paid \$910.

H This includes the following expenditures: telegrams, \$4,041.84; telephones, \$5,406.14; postage, \$661.

Allotment: Censorship Division—Information and Records Branch.....	140,892 00
Expenditures.....	\$ 132,134 11

A distribution of expenditures follows:

A Salaries	106,263 48
B Cost of Living Bonus.....	12,708 36
C Unemployment Insurance	1,028 44
D Travelling Expenses	1,608 95
E Printing and Stationery	10,253 65
F Miscellaneous	271 23
	<hr/>
	\$ 132,134 11

The Information and Records Branch makes available material collected by the Postal, Telegraph and Cable and Publications Branches to other Government Departments and corresponding branches of censorship in the United Kingdom, the United States and Newfoundland. These countries reciprocate with similar information. A record is maintained of all information so received and distributed.

As of March 31, 1944, there were 129 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): C. V. Brooke, \$3,000 (Aug. 15); *N. W. Forbes, \$2,400; *R. C. Ingraham, \$3,300; F. Perrault, \$2,580 (Oct. 1); A. O. Potter, \$5,475; *M. A. Yetts, \$3,000.

* Received additional compensation—see following lists.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): M. A. Yetts, \$1,320.

The following employee, whose salary is detailed above, was receiving a living allowance as at March 31, 1944: R. C. Ingraham, \$8 per diem (U.S. funds). N. W. Forbes received a living allowance of \$8 per diem (U.S. funds), to September 27.

D Travelling expenses in excess of \$300 were paid to: L. N. Plante, \$749.90 (see also Censorship Division—Telegraph and Cable); A. O. Potter, \$300.58.

E This amount was paid to the King's Printer.

Allotment: Government Office Economies Control	11,754 00
Expenditures.....	\$ 10,908 99

A distribution of expenditures follows:

A Salaries	9,328 69
B Cost of Living Bonus	835 91
C Unemployment Insurance	51 66
D Travelling Expenses	278 35
E Printing and Stationery	378 38
F Sundry	36 00
	<hr/>
	\$ 10,908 99

Under authority of P.C. 4428, August 18, 1942, a Director and an Advisory Committee were appointed to effect office economies and to eliminate, in all Government departments, unnecessary expenditures in connection with publications, stationery supplies, office furniture, equipment, etc.

As of March 31, 1944, there were 5 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: S. McCartney, \$2,880.

As of March 31, 1944, there were 2 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): S. McCartney, \$420.

Allotment: Canadian Prisoners of War Next-of-Kin Division.....	13,302 00
Expenditures.....	\$ 11,672 50

A distribution of expenditures follows:

A Salaries	9,818 99
B Cost of Living Bonus.....	1,177 07
C Unemployment Insurance	84 98
D Printing and Stationery.....	566 00
E Miscellaneous	25 46
	<hr/>
	\$ 11,672 50

Expenses were incurred in collecting and distributing information regarding the following prisoners of war: (a) Canadians in Canadian Forces; (b) Canadians in Imperial Forces; (c) Imperials having next-of-kin in Canada; (d) merchant seamen; (e) Canadian civilians in internment camps.

As of March 31, 1944, there were 7 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): G. D. Allen, \$2,520; E. F. Collins, \$2,520 (Nov. 16).

Allotment: Committee on Co-operation in Canadian Citizenship.....	11,123 00
Expenditures.....	\$ 9,032 66

A distribution of expenditures follows:

A Salaries	7,026 68
B Cost of Living Bonus.....	206 20
C Unemployment Insurance	14 40
D Travelling Expenses	1,509 94
E Printing and Stationery	92 57
F Sundry	182 87
	<hr/>
	\$ 9,032 66

This Committee maintains contact with Canadian citizens other than those of British or French origin in an effort to promote harmony and understanding both among themselves and with other Canadian citizens.

As of March 31, 1944, there were 4 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: V. J. Kaye, \$3,000; T. Philipps, \$4,392.

D Travelling expenses in excess of \$300 were paid to: T. Philipps, \$850.14. G. W. Simpson, a member of the Committee, received \$367.39.

Allotment: Canadian Broadcasting Corporation—Short Wave Station	640,000 00
Expenditures	\$ 210,093 84

A distribution of expenditures follows:

Land and Property Improvement	8,400 77
Building, Furnishings and Electrical Installation	171,206 53
Transmitters and Speech Input Equipment	11,875 71
Antennae and Transmission Lines	4,770 98
Measuring and Test Equipment	316 27
Travelling and Engineering	9,668 80
Contingent	3,854 78
	\$ 210,093 84

P.C. 8168, September 18, 1942, authorized the construction of a high power short wave broadcasting station at Sackville, New Brunswick, to be used to broadcast Canadian programs abroad and over a wider area on this continent than was possible with existing facilities, this station to be established and operated by the Canadian Broadcasting Corporation. The above amounts were paid to the Corporation.

The Canadian Broadcasting Corporation, established by the Canadian Broadcasting Act, c. 24, 1936, was transferred to the jurisdiction of the Minister of National War Services by P.C. 4215, June 11, 1941. The balance sheet and operating statement of the Corporation will be found in the Appendix to this section.

As the Department of Transport is responsible for the collection of licence fees, details of the Canadian Broadcasting Corporation funds derived from this source, will be found in the Open Accounts of that Department under Deposit and Trust Accounts.

NATIONAL FILM BOARD

Allotment: Special War Film Library	33,000 00
Expenditures	\$ 32,849 20

Expenditures were incurred in maintaining a special war library in the National Film Board to meet the needs of various Government departments in the production of films of wartime activities. Certain details are merged with those shown in the "General" section under Vote No. 192.

Allotment: Revolving Fund for Purchase of Supplies for the Production of Films for War Departments (Recoverable)	100,000 00
Expenditures	\$ 98,531 83

The National Film Board was provided with a revolving fund of \$100,000 to permit the acquisition of supplies necessary for the production of war films—such expenditure to be recoverable from the several War Departments. The above expenditure represents inventory of supplies, materials, etc., on hand as certified to by the Acting Comptroller of the National Film Board.

Allotment: Training and Equipping Cameramen for Active Service (Recoverable)	118,500 00
Expenditures	\$ 118,109 58

Expenditures were incurred in the equipment and maintenance of a school for active service cameramen and in supplying equipment to film units in the field. The cost of the equipment involved is to be recovered from each Service concerned.

Certain details of the above expenditures are merged with those shown in the "General" section under Vote No. 192.

Allotment: Production of Pictorial Souvenir Booklet of the Quebec Conference.....	100 00
Expenditures.....\$	81 62

As the National Film Board acted as agent for all Government Departments for still pictures at the conference held in Quebec in August, 1943, P.C. 8994 of December 31, 1943, authorized the production of a pictorial souvenir booklet based on these pictures to be sold to the public through volunteer organizations. The above expenditures represent accounts paid to the end of 1943-44.

Allotment: Newsreel Story on Wartime Coal Mining.....	2,000 00
Expenditures.....\$	1,999 93

Certain details of the above expenditures are merged with those shown in the "General" section under Vote No. 192.

Allotment: Posters and Art Work.....	41,000 00
Expenditures.....\$	40,687 70

The Poster and Bulletin Division of the Wartime Information Board was transferred to the National Film Board by P.C. 4854, June 15, 1943. Expenditures were incurred in maintaining a poster and bulletin service. Certain details are merged with those shown in the "General" section under Vote No. 192.

Allotment: Wartime Information Film Program.....	844,500 00
Expenditures.....\$	842,434 16

The Wartime Information Film Program includes the production and distribution of theatrical and non-theatrical motion pictures designed to publicize the scope and progress of Canada's war effort including the activities of Canadian Active Service Forces and the distribution of these pictures throughout Canada, the United States and Overseas. Expenditures include an amount of \$423.39, in connection with the defalcation of a Treasury official, which has not as yet been finally settled.

Certain other details of the above expenditures are merged with those shown in the "General" section under Vote No. 192.

Allotment: Production of films for other Government Departments and Outstanding advances (Recoverable)	84,931 83
Expenditures.....\$	84,931 83

Expenditures represent production costs of films produced for other Government Departments which were not recovered during 1943-44, and include outstanding travel advances amounting to \$2,053.85, as well as an amount of \$1,240.14, in connection with the defalcation of a Treasury official, which has not as yet been finally settled.

The outstanding advances referred to above were made to: E. Buckman, \$3.75; M. Clark, \$2; A. P. Cote, \$59.43; Judith Crawley, \$86.44; J. D. Davidson, \$716.43; G. Dodds, \$5; E. Fowle, \$18.81; L. J. Heaps, \$1.96; Joris Ivens, \$3.91; Ben Kerner, 60 cents; Yves LeBrun, \$5; Hector Lemieux, \$74.61; Jean Lenauer, \$3.94; T. H. Hunt, \$140; A. J. Monk, \$10.81; C. C. McDougall, \$49.35; Albert Mousseau, \$102.51; Ross Patton, \$33.10; Leon Plourde, \$87.40; LeRoy Robbins, \$86.31; F. Ross, \$106.34; E. Spiro, \$5.80; Theo Strauss, \$65.63; F. Villiers, \$120.26; W. E. Warner, \$120.53; Pamela Wilcox, \$140.93. The administration is endeavouring to collect these amounts.

Allotment: Purchase of Equipment for the Production of War Films.....	\$ 64,000 00
Expenditures.....	nil

The above allotment was approved pending the passing of Vote 434 which authorized a separate primary allotment amounting to \$74,000 to supplement the National Film Board appropriation (Vote 192). Expenditures originally charged to the above war allotment were subsequently transferred to the appropriation.

Allotment: Acquisition of Film Prints for Sale.....	\$ 30,000 00
Expenditures.....	nil

The above allotment was approved pending the passing of Vote 434 which authorized a separate primary allotment amounting to \$30,000 to supplement the National Film Board Appropriation (Vote 192). Expenditures originally charged to the above war allotment were subsequently transferred to the appropriation.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44.....	72,466 92
Previous years—Collectable	7,262 81
—Uncollectable	3,663 42
Total	\$ 83,393 15

Items in excess of \$1,000 in Previous years—Uncollectable: Photo Sound Corporation, \$2,367.13.

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
War Savings Certificates Suspense—National War Services	\$ 12 00	\$ 2,092 00	\$ 2,092 00	\$ 12 00

Deductions from the pay of Civilian Firefighters for Service in the United Kingdom, not paid by Central Pay Office, are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid. The above balance represents the incomplete subscriptions to the close of 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A National War Services Suspense.....		4,500 00	4,500 00	
B Unclaimed Cheques Suspense—Canadian Radio Broadcasting Commission		13 00		13 00
		\$ 4,513 00	\$ 4,500 00	\$ 13 00

A The above amount represents contributions of \$1,500 each made to the Salvage Campaign by the Colgate-Palmolive-Peet Company, Lever Brothers, and the Proctor and Gamble Company which were temporarily placed in this account and later credited to the War Allotment—Salvage Division.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The entry under Receipts represents a transfer from Unclaimed Cheques Suspense—Transport, during the year, of the liability of the Dominion Government in respect of certain cheques issued in 1934 and 1935 by the Canadian Radio Broadcasting Commission.

1943-44

PUBLIC ACCOUNTS

PART II

N

DEPARTMENT OF NATIONAL WAR SERVICES

APPENDIX

CANADIAN BROADCASTING CORPORATION

Balance Sheet as at March 31, 1944

ASSETS		LIABILITIES	
Current		Current	
Cash in Bank, Petty Cash and Treasurer's Cashiers' Funds	389,394 28	Accounts Payable	446,211 34
Accounts Receivable	386,846 12	Security deposited by Contractors	25,488 00
Less Reserve for Bad Debts..	5,000 00		
Due from Dominion Government re Short Wave Station	115,329 63	Dominion Government International Short Wave Station, Sackville, N.B. (Per Contra Account)	229,921 85
Accrued Bank Interest	143 70		
Department of Finance (Balance owing on Licence Fee Collections)	67,886 51	Proprietary Accounts	
Investments		Capital Surplus	494,377 16
Dominion of Canada Bonds—		Reserve for Renewals and Replacements..	400,000 00
Par Value \$500,000—Actual		Special Reserves for Post War Adjustments (Per Contra Account)	150,000 00
Cost	497,500 00	Operating Surplus	
(Market Value \$511,562.50)		Balance April 1, 1943	1,061,786 41
Accrued Interest Receivable.....	3,630 14	Less Transfer to Special Reserves	150,000 00
Funded Reserves for Post War Adjustments, Royal Bank of Canada, Cash on Deposit (Per Contra Account)	501,130 14		
Fixed			
Real Estate, Buildings, Technical Equipment, Studio and Office Furnishings, Library of Records, etc.	2,749,806 35	Add Operating Surplus 1943-1944	1,000,962 71
Less Deduction for Depreciation and Obsolescence November 2, 1936, to March 31, 1944	2,035,742 62		2,045,339 87
	714,063 73		
Add International Short Wave Station, Sackville, N.B. (Per Contra Account—Dominion Government)	229,921 85		
	943,985 58		

Deferred

Inventories	
Expendable Stores	129,525 17
Stationery and Printing....	41,585 58
Publications	3,381 14
Prepaid Charges	
	174,491 89
	22,753 21
	197,245 10
	<u>\$2,746,961 06</u>

\$2,746,961 06

HARRY BALDWIN, C.A.,
Treasurer.

AUGUSTIN FRIGON,
Acting General Manager.

AUDITOR'S CERTIFICATE

I have examined the accounts of the Canadian Broadcasting Corporation for the fiscal year ended March 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1944, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

WATSON SELJAR,
Auditor General.

CANADIAN BROADCASTING CORPORATION—*Concluded*Income and Expenditures
1st April 1943 to 31st March 1944

INCOME

Licence Fees	(9)	3,787,886 51	
Commercial Broadcasting	(4)	1,421,906 61	
Miscellaneous	(4)	22,248 62	
			<hr/> 5,232,041 74

EXPENDITURES

Programs	(17)	2,713,977 80	
Station Networks (Wire Lines)	(17)	849,504 03	
Engineering	(17)	930,249 23	
Administration	(17)	206,177 14	
Commercial Department	(17)	116,561 64	
Press and Information	(17)	109,171 78	
			<hr/> 4,925,641 62
Depreciation			
2½% on Buildings		19,252 27	
10% on Equipment		197,971 55	
			<hr/> 217,223 82
			<hr/> 5,142,865 44
Net Operating Surplus			<hr/> \$ 89,176 30

OTTAWA, ONTARIO,
June 16, 1944.

HARRY BALDWIN, C.A.,
Treasurer.

1943-44
PUBLIC ACCOUNTS

PART II
O

DEPARTMENT OF
PENSIONS AND NATIONAL HEALTH

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Expenditures—		Revenues and Expenditures	
[8b] Consolidated Deficit Account:		Revenues—	
Ordinary	54,841,362 66	[8b] Consolidated Deficit Account:	
War	17,952,083 87	Ordinary	490,337 38
		Special Receipts	371,752 10
	<u>\$ 72,793,446 53</u>		<u>\$ 862,089 48</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts.....	658,376 56
[11] Insurance, Pension and Guaranty Accounts	718,338 84
[12] Deferred Credits (Dr.)	2 76
[13] Sundry Suspense Account.....	1,034 42
	<u>\$1,377,747 06</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page O-45.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Privileges, Licences and Permits.....	8,378 00	8,989 45
B Proceeds from Sales.....	3,873 37	4,063 13
C Services and Service Fees.....	234,718 38	238,122 68
D Premium, Discount and Exchange.....	22 53	
E Refunds of Expenditure.....	227,506 14	176,896 20
F Miscellaneous	15,838 96	17,041 74
Total Ordinary	490,337 38	445,113 20
Special Receipts—		
G Refunds of Previous Years' War Expenditures.....	371,752 10	
Grand Total	<u>\$ 862,089 48</u>	<u>\$ 445,113 20</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Food and Drugs Act, c. 76, R.S., \$430; Opium and Narcotic Drug Act, c. 144, R.S., \$3,290;
 Proprietary or Patent Medicine Act, c. 151, R.S., \$4,658 8,378 00

B Proceeds from Sales 3,873 37

C Services and Service Fees:

Tonnage duties: Nova Scotia, \$164,679.64; Prince Edward Island, \$259.56;
 Manitoba, \$104.68; New Brunswick, \$16,615.68; Quebec, \$13,185.62; British
 Columbia, \$27,046.56 221,891 74
 Analysis fees—Food and Drugs Act, c. 76, R.S. 1,860 00
 Fumigation and inspection of ships 10,966 64

234,718 38

Tonnage duties are levied on ships arriving at Canadian ports under authority of
 Part V of the Canada Shipping Act, c. 44, 1934. Sick mariners employed on board and
 belonging to ships on which such duties have been paid are provided with gratuitous
 medical and surgical treatment. The expenditure incurred in treating sick mariners
 amounted to \$293,706.55 during the fiscal year; vide expenditure details of Vote No. 220.

D Premium, Discount and Exchange 22 53

E Refunds of Previous Years' Expenditures 227,506 14

F Miscellaneous:

Fines and Forfeitures: Food and Drugs Act, c. 76, R.S. 7,398 01
 Fines and Forfeitures: Opium and Narcotic Drug Act, c. 144, R.S. 6,518 70
 Use of Quarantine Launch 1,800 00
 Miscellaneous 122 25

15,838 96

Total Ordinary 490,337 38

Special Receipts—

G Refunds of Previous Years' War Expenditures:

Treatment—Defence Forces and R.C.M.P. 1,485 32
 Pensions—Defence Forces 355,135 32
 Civil Defence 13,286 81
 Post Discharge re-establishment 1,685 95
 Contingency Fund for temporary assistance of discharged members of the
 Forces 158 70

371,752 10

Included in the item Pensions—Defence Forces is the sum of \$350,518.85 representing
 recoveries in respect of post casualty temporary allowances in connection with casualties
 which occurred prior to April 1, 1943, and for which the Government of the United
 Kingdom was liable under the financial arrangements applicable to personnel of the
 Royal Canadian Air Force serving with or in conjunction with the Royal Air Force.

Grand Total \$ 862,089 48

Certified correct.

R. E. WODEHOUSE,
*Deputy Minister of Pensions
 and National Health.*

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	54,648,211 00	52,915,908 56	53,356,249 00	51,996,387 04
Continuing Statutory Provisions	1,925,454 10	1,925,454 10	1,782,316 24	1,782,316 24
	56,573,665 10	54,841,362 66	55,138,565 24	53,778,703 28
Allotted from the War Appropriation.....	19,056,602 00	17,952,083 87	15,050,542 00	14,320,276 13
	\$ 75,630,267 10	\$ 72,793,446 53	\$ 70,189,107 24	\$ 68,098,979 41

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
O-6	Stat.	Salary of Minister, Salaries Act., c. 182, R.S. ...	10,000 00	10,000 00	
O-6	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	
O-6	193 } 487 }	Departmental Administration.....	149,270 00	136,085 91	13,184 09

PENSIONS BRANCH

O-6	194 } 488 }	Pensions Branch Administration.....	1,259,467 00	1,219,220 40	40,246 60
O-8	Stat.	Canadian Pension Commission— Salaries of Commissioners— Pensions Act, c. 157, R.S. and amendments.	54,416 63	54,416 63	
O-8	195 } 489 }	Administration Expenses.....	560,908 00	496,049 94	64,858 06
O-9	196	War Veterans' Allowance Board.....	168,111 00	152,497 94	15,613 06

REHABILITATION BRANCH

O-9	197 } 490 }	Branch Administration.....	50,271 00	44,629 70	5,641 30
O-10	198 } 491 }	Rehabilitation Division.....	49,607 00	36,453 46	13,153 54
O-10	199 } 492 }	Veterans' Welfare Division.....	166,984 00	164,907 08	2,076 92

Direct Payments to Veterans and
Dependents

O-11	200	European War Pensions.....	37,500,000 00	37,137,254 46	362,745 54
O-12	201	War Veterans' Allowances.....	7,000,000 00	6,577,865 04	422,134 96
O-12	202	Unemployment Assistance.....	200,000 00	44,659 44	155,340 56
O-12	203	Hospital and Other Allowances.....	500,000 00	494,643 79	5,356 21
O-12	204	Decoration Awards—V.C. and D.C.M.....	20,000 00	1,900 92	18,099 08
O-12	205 } 493 }	To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or in any other statute or law, for the payment out of the Consolidated Revenue Fund of compassionate allowances awarded by the Canadian Pension Commission to widows of persons who served in the naval, military or air forces of Canada during the War, 1914-1918, who are in necessitous circumstances, at such rates, not exceeding however, \$240 per annum (or \$300 per annum in certain exceptional circumstances to be prescribed by the Governor in Council) and in such circumstances and upon such terms as may be prescribed by the Governor in Council.....	440,000 00	301,735 69	138,264 31

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
<i>Service to Veterans and Dependents</i>					
O-13	206	Care of Patients.....	4,347,175 00	4,161,846 43	185,328 57
	494				
O-17	207	Veterans' Bureau.....	190,958 00	180,328 88	10,629 12
	495				
O-18	208	Employers' Liability Compensation.....	70,000 00	67,886 49	2,113 51
	435				
O-18	209	Grant to Last Post Fund.....	85,000 00	57,881 16	27,118 84
O-18	210	Grant to Canadian Legion.....	9,000 00	9,000 00	
HEALTH BRANCH					
O-18	211	Health Branch Administration.....	60,852 00	45,199 70	15,652 30
O-19	212	Food and Drugs.....	187,524 00	178,237 74	9,286 26
O-19	213	Opium and Narcotic Drugs.....	67,118 00	65,356 07	1,761 93
O-20	214	Proprietary or Patent Medicines.....	16,752 00	15,884 81	867 19
O-20	215	Quarantine and Leprosy.....	184,603 00	152,371 10	32,231 90
	496				
O-21	216	Laboratory of Hygiene.....	142,047 00	134,378 34	7,668 66
O-21	217	Immigration Medical Inspection.....	84,162 00	42,759 55	41,402 44
O-22	218	Child and Maternal Hygiene.....	45,381 00	27,829 34	17,551 66
O-22	219	Public Health Engineering.....	41,608 00	36,352 24	5,255 76
O-22	220	Treatment of Sick Mariners.....	359,841 00	293,706 55	66,134 45
O-23	221	Industrial Hygiene.....	7,942 00	6,492 51	1,449 49
O-23	222	Medical Investigation Division.....	39,643 00	31,286 50	8,356 50
	497				
O-24	223	Nutrition Service.....	33,737 00	30,474 07	3,262 93
	498				
For combating venereal diseases in co-operation with the Provinces under regulations to be approved by the Governor in Council:					
O-24	224	Administration.....	15,000 00	7,161 62	7,838 38
O-24	225	Assistance to Provinces for control of venereal disease.....	175,000 00	149,880 61	25,119 39
O-24	226	Distribution of Arsenicals.....	50,000 00	45,654 32	4,345 68
O-25	499	Administration Expenses.....	25,000 00	25,000 00	
O-25	500	Financial Assistance to the Provinces under the National Fitness Act.....	225,000 00	225,000 00	
O-25	227	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	2,600 00	
MISCELLANEOUS GRANTS					
Grant to the:—					
O-25	228	Canadian Welfare Council.....	8,100 00	8,100 00	
O-25	229	Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00	
O-25	230	Health League of Canada.....	5,000 00	5,000 00	
O-25	231	Canadian National Institute for the Blind...	18,000 00	18,000 00	
O-25	232	L'Association Canadienne Francaise des Aveugles.....	4,050 00	4,050 00	
O-25	233	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	
O-25	234	Montreal Association for the Blind.....	4,050 00	4,050 00	
O-25	235	Canadian Tuberculosis Association.....	20,250 00	20,250 00	
O-25	236	Victorian Order of Nurses.....	13,100 00	13,100 00	
O-25	237	St. John Ambulance Association.....	4,050 00	4,050 00	
O-25	238	Canadian Red Cross Society.....	10,000 00	10,000 00	
PENSIONS AND OTHER BENEFITS					
O-26	239	Pensions payable to men on Active Service, Northwest Rebellion, 1885, and General Pensions.....	17,000 00	14,786 75	2,213 25
O-26	Stat.	Militia Pensions Act, 1901, c. 133, R.S.....	1,845,879 23	1,845,879 23	
O-26	Stat.	Annuity to Col. John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939.....	4,999 92	4,999 92	
SUPERANNUATION AND RETIREMENT BENEFITS					
O-26	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	8,158 32	8,158 32	
Total Ordinary.....			56,573,665 10	54,841,362 66	1,732,302 44
Total War (Details on page O-26).....			19,056,602 00	17,952,083 87	1,104,518 13
Grand Total.....			\$75,630,267 10	\$72,793,446 53	\$ 2,836,820 57

Salary of Minister, Hon. I. A. Mackenzie, Salaries Act, c. 182, R.S.	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$	2,000 00

Vote 193 (and Vote 487, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	128,715 00	127,215 00	117,323 93
B Cost of Living Bonus and Other Pay-list Items.....	8,555 00	9,055 00	8,819 81
C Telephones, Telegrams and Postage.....	4,000 00	4,000 00	2,430 29
D Equipment	500 00	500 00	
E Sundries	1,500 00	1,500 00	1,480 84
F Transportation and Travelling Expenses.....	6,000 00	7,000 00	6,031 04
	<u>\$ 149,270 00</u>	<u>\$ 149,270 00</u>	<u>\$ 136,085 91</u>

As of March 31, 1944, there were 62 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: R. E. Wodehouse, Deputy Minister, \$9,000; G. A. Browne, \$3,240; A. Dixon, \$4,080; A. J. Dixon, \$4,500; W. H. George, \$4,500; *W. G. Gunn, \$3,600; A. H. Hall, \$2,400; G. Leyden, \$2,100; Private Secretary's Allowance, \$600; J. A. Macdonald, \$3,600; J. W. McKee, \$6,000; J. R. Millar, \$6,000; D. F. Rowe, \$3,600; C. N. Senior, \$2,500; (Part of salary paid from War Appropriation—Committee on Demobilization from Nov. 1); R. K. Walker, \$3,000; A. H. Ward, \$3,000.

* Received additional compensation—see following list.

As of March 31, 1944, there were 5 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): W. G. Gunn, \$600.

F Travelling expenses (exclusive of transportation warrants) in excess of \$300 were paid to: Hon. I. A. Mackenzie, \$1,722; C. N. Senior, \$852.26.

PENSIONS BRANCH

Vote 194 (and Vote 488, Supplementary Estimates) Pensions Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	1,013,373 00	972,373 00	961,481 91
B Cost of Living Bonus and Other Pay-list Items.....	131,094 00	131,094 00	126,134 78
C Telephones, Telegrams and Postage.....	25,000 00	34,000 00	32,195 34
D Equipment	35,000 00	35,000 00	30,927 95
E Lands and Buildings.....	3,000 00	3,000 00	1,628 78
F Sundries	15,000 00	15,000 00	12,873 72
G Professional and Special Services.....	1,000 00	1,000 00	247 53
H Cost of Investigations by Soldier Settlement.....	6,000 00	6,000 00	6,000 00
I Rents	5,000 00	5,000 00	2,461 00
J Materials and Supplies.....	50,000 00	65,000 00	53,538 81
K Freight, Cartage and Express.....	5,000 00	7,000 00	6,822 79
M Transportation and Travelling Expenses.....	30,000 00	45,000 00	37,317 29
	<u>1,319,467 00</u>	<u>1,319,467 00</u>	<u>1,271,629 90</u>
N Less estimated recoveries from Dependents' Allowance Board investigations	60,000 00	60,000 00	52,409 50
	<u>\$1,259,467 00</u>	<u>\$1,259,467 00</u>	<u>\$1,219,220 40</u>

As of March 31, 1944, there were 802 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets).

	Salary rate		Salary rate
*Ackerley, P.	\$ 2,400 00	Lambert, S. E.	2,400 00
Allen, P. W.	3,000 00	Little, F. C.	3,720 00
Anderson, J. D.	3,000 00	Logan, H. M.	2,400 00
*Arthur, C. G. (Apr. 30)	4,140 00	*Lugar, W. R. B.	2,400 00
Ballantyne, W. H.	4,920 00	MacGregor, A. E.	3,180 00
Berkley, K. R.	2,400 00	Madden, A.	2,400 00
Berry, H.	2,400 00	Manley, W. G.	2,400 00
Blake, C.	2,400 00	Martin, A. B.	3,000 00
Boyd, G. H.	5,120 00	McMane, C.	5,700 00
Butler, A. A.	2,880 00	McRae, G. W.	3,120 00
Butson, F. W.	2,400 00	*Meikle, A. U.	4,320 00
Carruthers, C.	2,400 00	*Middleton, G. R.	3,720 00
*Carter, C. W.	3,720 00	Minns, E. H.	3,720 00
*Chesham, E. N.	3,000 00	*Morphy, C. R.	2,400 00
Child, J. C. (on loan from Soldier Settlement)	2,880 00	*Morrison, T.	4,920 00
*Churchward, S. G.	2,400 00	Oliver, J. P.	4,140 00
*Colclough, W. T.	2,400 00	Park, A. W.	4,680 00
*Collins, H. L.	2,400 00	*Pate, F.	3,000 00
Cross, W. H.	2,400 00	Pinnell, F. T.	2,400 00
Deguerre, W. H.	4,200 00	Robinson, H. P.	2,400 00
*Derby, G. C.	4,920 00	Salter, P. E.	3,120 00
Fenton, T.	3,720 00	Saville, H.	3,000 00
Fleming, W. L.	2,400 00	*Scott, D. S.	2,400 00
French, S. T.	2,400 00	Steele, C. Y.	3,060 00
*Garrett, K. M.	2,400 00	*Todd, A. P.	2,880 00
Greer, R. F. T.	4,200 00	Tucker, C. L.	3,600 00
Haslett, J.	2,400 00	*Welton, H. N.	2,700 00
Hicks, W. B.	3,600 00	Whitelaw, W. T.	3,000 00
Hill, R. H.	3,120 00	Wickwire, L. H.	3,000 00
Jones, A. R.	3,720 00	*Williams, G.	2,400 00
Kilgour, W. H.	2,700 00	Wilson, A.	2,400 00

* Received additional compensation—see following lists.

As of March 31, 1944, there were 74 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): P. Ackerley, \$600; C. W. Carter, \$300; E. N. Chesham, \$120; S. G. Churchward, \$600; W. T. Colclough, \$600; H. L. Collins, \$300; G. C. Derby, \$480; K. M. Garrett, \$600; W. R. B. Lugar, \$120; A. U. Meikle, \$600; C. R. Morphy, \$720; T. Morrison, \$180; F. Pate, \$120; D. S. Scott, \$600; A. P. Todd, \$120; H. N. Welton, \$300; G. Williams, \$420.

The following employees whose salaries are detailed above were receiving living allowances as at March 31, 1944, or date of discontinuance (shown in brackets) at annual rates listed: C. G. Arthur, \$300 (Apr. 30); G. R. Middleton, \$300.

C Charges for the three services are: telephones, \$12,222.42; telegrams, \$2,207.78; postage, \$17,765.14.

D Includes accounts of the King's Printer for office equipment, \$20,176.18.

F Includes \$3,483.61, covering interest paid on individual trust fund accounts (War Services Gratuity and Pensions Administration Trust Funds) which were closed out during the fiscal year: \$4,449, light, heat and power; \$2,858.70, taxes, insurance and bonding.

J Includes accounts of the King's Printer for printing and stationery, \$33,448.15; Photostat Corporation, Rochester, N.Y., supplies, \$12,608.02.

M Travelling expenses (exclusive of the cost of transportation warrants) in excess of \$300 were paid to: F. C. Bell, \$389.46; R. Charles, \$732.13; J. D. Crétien, \$313.75; P. Choquette, \$508.94; P. D. Crosby, \$382.40; G. C. Derby, \$777.47; G. Dorval, \$399.79; L. Dumais, \$441.27; E. W. Green, \$319.96; W. F. Hill, \$347.40; A. E. Hopkins, \$371.60; W. A. Kenny, \$397.48; D. G. Kerr, \$1,309.94; M. G. Killorn, \$328.57; A. Leclerc, \$1,146.93; F. C. Little, \$395.90; A. B. Martin, \$337.10; J. S. McCallum, \$442.19; G. W. McRae, \$347.63; W. H. Murray, \$797.35; P. C. Neville, \$617.29; G. S. Porter, \$887.81; C. H. Ramsden, \$300.81; A. F. Ritchie, \$405.37; A. B. Schinbein, \$313.60; D. E. Starr, \$310.30; G. Toms, \$904.96; J. A. Vaughan, \$1,179.96; C. Wakefield, \$610.30.

Canadian Pension Commission, Salaries of Commissioners—

Pension Act, c. 157, R.S., and amendments\$ 54,416 63

Annual salaries paid to the Canadian Pension Commissioners as at March 31, 1944, or at date of separation (shown in brackets) were as follows: J. L. Melville, Chairman, \$7,000; H. M. Barnes, \$6,000; H. Bray, \$6,000; H. A. Bridges, \$6,000; F. F. Chute, \$6,000; H. A. L. Conn, \$6,000; O. F. B. Langelier, \$6,000; J. K. Matheson, \$6,000; H. F. McDonald (Oct. 1), \$7,000; C. B. Reilly, \$6,000.

Vote 195 (and Vote 489, Supplementary Estimates) Canadian Pension Commission—Administration Expenses

	Estimates	Allotments	Expenditures
A Salaries	441,725 00	441,725 00	391,163 75
B Cost of Living Bonus and Other Pay-list Items.....	40,533 00	40,533 00	36,829 63
C Telephones, Telegrams and Postage.....	10,000 00	11,000 00	10,439 49
D Equipment	500 00	500 00	35 11
E Sundries	5,000 00	5,000 00	3,339 76
F Pensions—Retired Commissioners	3,550 00	3,550 00	3,549 96
G Professional and Special Services.....	10,000 00	9,000 00	5,092 06
H Cost of Investigations by Soldier Settlement.....	1,500 00	1,500 00	1,500 00
I Rents	500 00	500 00	24 00
J Materials and Supplies	7,500 00	7,500 00	7,264 77
K Freight, Cartage and Express.....	100 00	100 00	2 45
L Transportation and Travelling Expenses.....	40,000 00	40,000 00	36,808 96
	\$ 560,908 00	\$ 560,908 00	\$ 496,049 94

As of March 31, 1944, there were 262 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date.

	Salary rate		Salary rate
Ainley, L. T.	\$ 4,120 00	Lawson, J.	2,700 00
Bradley, R. N.	3,540 00	MacDermott, W. B.	4,260 00
Bridges, E. S.	4,080 00	McGregor, I. B.	3,540 00
Butler, K. C.	4,080 00	Minorgan, G. A.	4,080 00
Cooper, P. C.	2,400 00	*Nichol, H. W.	3,120 00
Davidson, A. McC.	4,860 00	Paterson, W.	2,400 00
Dexter, W. E.	4,020 00	Peticle, J. L.	4,080 00
Eyres, H. H.	4,080 00	Pratt, C. M.	4,120 00
Firth, J. H.	2,640 00	Rowswell, A. C.	4,260 00
Flegg, R. F.	4,080 00	Seaton, W. B.	4,620 00
Gibson, M. J.	4,080 00	Sheffield, E.	4,080 00
Gliddon, W. O.	4,620 00	Shields, J. D.	4,620 00
*Gordon, R. J.	4,120 00	Simpson, B.	3,000 00
Halkett, N. M.	4,620 00	*Smith, G. L.	3,540 00
Henderson, R. S.	4,080 00	*Sparks, H. S.	2,400 00
Howlett, G. P.	4,620 00	*Sully, N. C.	4,080 00
Hurlburt, C. W.	4,120 00	Thompson, A. E.	4,080 00
James, I. W.	4,080 00	Toone, G. F.	3,720 00
Keillor, B. F.	4,120 00	Towers, T. L.	4,080 00
Keillor, C. M.	4,920 00	Urie, G. N.	4,620 00
Laing, J. W.	4,080 00	Walton, F. C. A.	4,120 00
Lavigne, L. F.	4,080 00		

* Received additional compensation—see following list.

As of March 31, 1944, there were 15 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): R. J. Gordon, \$140; H. W. Nichol, \$300; G. L. Smith, \$540; H. S. Sparks, \$120; N. C. Sully, \$180.

C Charges for the three services are: telephones, \$2,150.55; telegrams, \$228.46; postage, \$8,060.48.

F Pensions to C. W. Peck and Sir R. E. W. Turner.

G This allotment covers cost of medical examination e.g. doctors' fees, hospital observation, etc.

J Payments to the King's Printer, \$7,263.34.

L Travelling expenses (exclusive of transportation warrants) in excess of \$300 were paid to: F. Archambault, \$988.68; H. M. Barnes, \$1,743.50; H. Bray, \$1,822.93; H. A. Bridges, \$1,677.31; F. F. Chute, \$1,061.37; J. Firth, \$557.51; G. H. Fowler, \$570.30; E. R. Grant, \$482.29; H. W. Heans, \$320.52; I. W. James, \$419.37; E. M. Kearney, \$394.70; V. T. King, \$554.67; B. Langelier, \$945.75; W. B. MacDermott, \$318.51; J. K. Matheson, \$1,281.12; J. B. McGregor, \$330.60; C. B. Reilly, \$922.13; W. R. Young, \$1,205.06.

Included in the expenditures are payments to the Canadian National Railways, \$5,986.85; and to the Canadian Pacific Railway Co., \$5,626.53, mainly for acquitted transportation warrants.

Vote 196 War Veterans' Allowance Board

	Estimates	Allotments	Expenditures
A Salaries	104,280 00	104,280 00	93,090 29
B Cost of Living Bonus and Other Pay-list Items.....	8,731 00	8,731 00	6,882 82
C Telephones, Telegrams and Postage.....	2,000 00	2,000 00	1,699 66
D Equipment	1,500 00	1,500 00	965 32
E Sundries	1,000 00	1,000 00	680 01
F Professional and Special Services.....	2,000 00	2,000 00	1,260 30
G Cost of Investigations by Soldier Settlement.....	35,000 00	35,000 00	35,000 00
H Materials and Supplies.....	7,000 00	4,000 00	3,735 26
I Freight, Cartage and Express.....	600 00	600 00	547 50
J Transportation and Travelling Expenses.....	6,000 00	9,000 00	8,636 78
	<u>\$ 168,111 00</u>	<u>\$ 168,111 00</u>	<u>\$ 152,497 94</u>

As of March 31, 1944, there were 47 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: A. T. Bond, \$4,620; *H. A. Bowie, \$6,000; *D. Carmichael, \$6,000, *M. A. Lavoie, \$4,080; A. C. March, \$6,000; *W. C. N. Marriott, \$4,080; W. L. Mattice, \$2,400; H. D. Pickworth, \$2,640.

* Received additional compensation—see following list.

As of March 31, 1944, there were 4 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): H. A. Bowie (Nov. 1), \$600; D. Carmichael, \$1,000; M. A. Lavoie, \$420; W. C. N. Marriott, \$420.

F This allotment covers the cost of medical examination of applicants, e.g. doctors' fees and hospital observation, etc.

G Where veterans reside in localities within easier reach of field supervisors of the Soldier Settlement of Canada than of departmental investigators, investigations are carried out by that Department. The rates charged are \$12 for initial investigations and \$6 for check-ups.

H Payments to the King's Printer for printing and stationery, \$3,731.32.

J Travelling expenses (exclusive of transportation warrants) in excess of \$300 were paid to: P. D. Crosby, \$386.23; H. Griffin, \$487.17; D. G. Kerr, \$714.09; J. A. Vaughan, \$941.53. Travelling expenses of applicants were also paid from this allotment.

REHABILITATION BRANCH

Vote 197 (and Vote 490, Supplementary Estimates) Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	27,878 00	26,678 00	25,835 17
B Cost of Living Bonus and Other Pay-list Items.....	1,593 00	2,093 00	1,862 97
C Advertising and Publicity		2,500 00	1,825 05
D Telephones, Telegrams and Postage.....	2,000 00	700 00	483 64
E Equipment	500 00	100 00	
F Sundries	1,200 00	300 00	26 90
G Professional and Special Services.....	1,500 00	100 00	43 45
H Special Placement Services.....	8,500 00	8,500 00	6,839 36
I Materials and Supplies.....	1,000 00	1,200 00	1,021 65
J Freight, Cartage and Express.....	100 00	100 00	
K Transportation and Travelling Expenses.....	6,000 00	8,000 00	6,688 51
	<u>\$ 50,271 00</u>	<u>\$ 50,271 00</u>	<u>\$ 44,629 70</u>

As of March 31, 1944, there were 16 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: W. S. Woods, Associate Deputy Minister, \$8,000; L. Charbonneau, \$4,200; E. B. Reid, \$3,960; A. M. Wright, \$4,920.

H Includes payments to The War Amputations of Canada covering reimbursement for payments to R. R. Hodgson, Placement Officer, for salary and living allowance, \$2,749.98, and travelling expenses, \$1,589.38, also payments to the National Society of the Deaf and the Hard of Hearing for 10 months salary of E. B. Lally \$2,000, and 10 months travelling expenses, \$500.

I Payments to the King's Printer, \$1,024.65.

K Travelling expenses (exclusive of transportation warrants) in excess of \$300 were paid to: W. S. Woods, \$971.92.

Vote 198 (and Vote 491, Supplementary Estimates) Rehabilitation Division

	Estimates	Allotments	Expenditures
A Salaries	26,045 00	25,845 00	20,457 28
B Cost of Living Bonus and Other Pay-list Items.....	862 00	1,062 00	893 07
C Telephones, Telegrams and Postage.....	1,000 00	1,000 00	122 59
D Equipment	1,000 00	1,000 00	5 83
E Sundries	600 00	600 00	1 52
F Professional and Special Services.....	7,000 00	7,000 00	6,238 23
G Materials and Supplies	1,000 00	1,000 00	920 87
H Freight, Cartage and Express.....	100 00	100 00	2 79
I Transportation and Travelling Expenses.....	12,000 00	12,000 00	7,811 28
	<u>\$ 49,607 00</u>	<u>\$ 49,607 00</u>	<u>\$ 36,453 46</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: A. W. Crawford, \$5,100; W. Holdsworth, \$3,480; H. W. Jamieson, \$4,800.

F Includes payments to G. M. Weir of \$6,222, on the basis of a per diem allowance of \$17, authorized by P.C. 52/628 of January 26, 1942.

I Travelling expenses (exclusive of transportation warrants) in excess of \$300 were paid to: A. W. Crawford, \$329.31; H. W. Jamieson, \$535.47; G. M. Weir, \$2,981.84.

Vote 199 (and Vote 492, Supplementary Estimates) Veterans' Welfare Division

	Estimates	Allotments	Expenditures
A Salaries	126,100 00	127,700 00	127,617 29
B Cost of Living Bonus and Other Pay-list Items.....	9,884 00	11,434 00	11,428 10
C Telephones, Telegrams and Postage.....	5,000 00	6,025 00	6,007 40
D Equipment	3,000 00	50 00	42 84
E Sundries	1,200 00	1,575 00	1,574 71
F Professional and Special Services	1,500 00	700 00	609 17
G Materials and Supplies.....	8,000 00	6,700 00	5,056 51
H Freight, Cartage and Express.....	300 00	300 00	100 46
I Transportation and Travelling Expenses.....	12,000 00	12,500 00	12,470 60
	<u>\$ 166,984 00</u>	<u>\$ 166,984 00</u>	<u>\$ 164,907 08</u>

As of March 31, 1944, there were 104 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets).

	Salary rate		Salary rate
Barnett, J. H.	\$ 2,640 00	MacKenzie, L. H.	2,640 00
Bell, H. M.	3,600 00	MacPherson, J. T.	2,640 00
Bourgeault, J. A.	3,000 00	McDonald, D. A.	2,640 00
Catto, J. A.	3,000 00	McFarlane, A.	2,640 00
Dawson, B.	3,600 00	McKenzie, W.	2,640 00
Desjardins, L. H.	3,600 00	McLaren, W. R.	2,760 00
*Elliott, O. C.	3,600 00	Molson, H. E.	3,000 00
*Ferland, L.	2,640 00	Parry, H.	3,000 00
Goldston, R. G.	2,640 00	Paul, J. A. (July 18)....	2,760 00
Gunn, B. S.	2,640 00	Rosser, G. L.	2,880 00
Hamilton, T. F.	2,640 00	Rumball, W. G.	3,000 00
Johnson, J. W.	3,600 00	Strickland, C. H.	2,640 00
Kidd, E. E.	3,000 00	Tyrrell, W. C.	2,880 00
Lennan, C. R.	2,640 00		

* Received additional compensation—see following list.

As of March 31, 1944, there were 4 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): O. C. Elliott, \$360; L. Ferland, \$360.

C Charges for the three services are: telephones, \$2,785.58; telegrams, \$231.85; postage, \$2,989.97.

G Payments to the King's Printer, \$4,591.73.

I Travelling expenses (exclusive of transportation warrants) in excess of \$300 were paid to: J. A. Catto, \$316.80 B. Dawson, \$858.97; L. Ferland, \$1,520.07; T. F. Hamilton, \$406.95; L. H. MacKenzie, \$543.34; C. H. Strickland, \$380.35.

Direct Payments to Veterans and Dependents

Vote 200 European War Pensions.....	37,500,000 00
Expenditures.....	\$37,137,254 46

These pensions are for the 1914-18 war. Pensions for the present war are paid from the War Appropriation. Pensions, gratuities, and grants awarded under the Pension Act in respect of:—

A Disabled and deceased ex-members of the Canadian Expeditionary Force.....	36,989,372 89
B Disabled and deceased ex-members of the British Forces (Supplementary Pensions).....	54,617 59
C Deceased ex-members of the Allied Forces.....	15,614 76
D Disabled and deceased members of the Militia whose disabilities or death occurred after the War	56,108 02
E New Zealand Pensions (Recoverable).....	21,541 20

\$ 37,137,254 46

A On March 31, 1944, there were 92,487 active pension accounts, including 17,243 dependents' cases; this compares with 94,174 accounts, including 17,549 dependents' cases on March 31, 1943.

B Ex-officers and dependents of deceased ex-officers who served with the British Forces and were domiciled in Canada at the outbreak of war, receive payments supplementary to British pensions to bring the sum of the two pensions up to the Canadian scale. Two hundred and twenty-nine such cases were in payment on March 31, 1944; thirty-eight South African pensions were also similarly supplemented.

C Dependents of ex-members of the forces of His Majesty's Allies who died as a result of war and who had been domiciled in Canada at the outbreak of war, receive supplementary pensions up to the Canadian scale. On March 31, 1944, such supplementary pensions in payment were: Belgian, 1; French, 31; Italian, 3.

D One hundred and thirty-five cases were in payment on March 31, 1944.

E The New Zealand Government is billed at the close of each fiscal year and the refund is credited to Revenue—Refunds of Expenditure.

Vote 201 War Veterans' Allowances.....	7,000,000 00
Expenditures.....	\$6,577,865 04

On March 31, 1944, 24,296 allowances were in force as compared with 24,666 on March 31, 1943, a decrease of 370. Of the allowances in payment at the end of the year, 16,080 were to veterans over sixty years of age; 7,768 were granted the allowance on the grounds that their disabilities and economic handicaps are such that they are not likely to maintain themselves again, and 448 were to those dependents of deceased veterans who are entitled to receive the allowance for a period of one year after the veteran dies.

This legislation is similar in character to the Old Age Pensions Act in so far as income is concerned. The maximum allowance issuable is \$20 a month for single persons and \$40 a month for married persons, except in cases of necessitous circumstances when a further amount of \$10.41 a month for single persons and \$20.83 a month for married persons may be granted. The total income of recipients may not exceed \$390 a year for single men or \$755 for married men. As of March 31, 1944, 6,174 supplementary payments were in issue of which 2,927 were in respect of married persons.

Vote 202 Unemployment Assistance	200,000 00
Expenditures.....	\$ 44,659 44

This vote is provided to cover the cost of augmenting the pensions of veterans by amounts sufficient to ensure that payments equal the rates of municipal assistance to non-pensioned veterans and civilians.

Three hundred and eighty-six pensioners received assistance during the year.

Vote 203 Hospital and Other Allowances.....	500,000 00
Expenditures.....	\$ 494,643 79

On March 31, 1944, 1,664 patients in hospitals were receiving allowances. The rates of allowances are authorized in the treatment regulations of the Department (P.C. 91, January 16, 1936). Commencing at \$45 a month for single men, they increase according to rank and number of dependents of the ex-soldier. Pensions are suspended during periods of hospitalization.

The expenditure includes payments amounting to \$15,407.26 for clothing and comforts provided to patients who, although eligible to receive treatment, are limited to this form of allowance.

Vote 204 Decoration Awards—V.C. and D.C.M.	20,000 00
Expenditures.....	\$ 1,900 92

Payments of allowances to men who have received in the present war the decorations of Victoria Cross, Distinguished Conduct Medal, Distinguished Flying Cross, Distinguished Flying Medal, Military Cross, and Conspicuous Gallantry Medal.

Payments made during the fiscal year covered the following awards: Distinguished Conduct Medal, 3; Conspicuous Gallantry Medal, 2; Distinguished Flying Medal, 44.

Vote 205 (and Vote 493, Supplementary Estimates) To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or in any other statute or law, for the payment out of the Consolidated Revenue Fund of compassionate allowances awarded by the Canadian Pension Commission to widows of persons who served in the naval, military or air forces of Canada during the war 1914-18, who are in necessitous circumstances, at such rates, not exceeding however, \$240 per annum (or \$300 per annum in certain exceptional circumstances to be prescribed by the Governor in Council), and in such circumstances and upon such terms as may be prescribed by the Governor in Council	440,000 00
Expenditures.....	\$ 301,735 69

On March 31, 1944, 1,137 allowances were in force.

Services to Veterans and Dependents

Vote 206 (and Vote 494, Supplementary Estimates) Care of Patients

	Estimates	Allotments	Expenditures
A Salaries	3,812,611 00	3,812,611 00	3,742,701 76
B Cost of Living Bonus and Other Pay-list Items.....	526,564 00	526,564 00	515,626 21
C Telephones, Telegrams and Postage.....	20,000 00	26,300 00	26,298 64
D Equipment	150,000 00	306,700 00	306,692 75
E After care of Blinded Pensioners by Canadian National Institute for the Blind	5,000 00	5,000 00	4,802 41
F Lands and Buildings.....	165,000 00	450,000 00	449,765 37
G Sundries	155,000 00	291,000 00	290,939 05
H Wages of Poppy Makers	35,000 00	35,000 00	31,714 87
I Professional and Special Services.....	1,100,000 00	1,333,100 00	1,333,079 32
J Rents	3,000 00	3,000 00	2,976 34
K Materials and Supplies.....	1,300,000 00	2,100,000 00	2,087,501 41
L Freight, Cartage and Express.....	30,000 00	35,100 00	35,071 30
M Transportation and Travelling Expenses.....	45,000 00	58,300 00	58,203 01
	<u>7,347,175 00</u>	<u>8,982,675 00</u>	<u>8,885,372 44</u>
N Less amount recoverable for treatment of the Defence Forces and Royal Canadian Mounted Police.....	3,000,000 00	4,635,500 00	4,723,526 01
	<u>\$4,347,175 00</u>	<u>\$4,347,175 00</u>	<u>\$4,161,846 43</u>

As of March 31, 1944, there were 3,204 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alward, G. F. (June 11)...	\$ 3,000 00		Campbell, E. A.	4,080 00	
Anderson, J. F. C.	3,000 00		Campbell, F. T.	3,000 00	
Anderson, R. L.	3,600 00		Campbell, J. A. M.	4,080 00	
Andrews, P. M.	2,400 00		Campbell, J. G.	2,400 00	
*Anglin, G. C.	4,080 00		Carmichael, M. A.	4,260 00	
Angrove, R. H.	4,620 00		Carney, M. J.	3,000 00	
Audet, G.	4,080 00		Caron, M.	3,540 00	
Aylesworth, F. A.	3,000 00		Carr-Harris, F. F. (July 31)	3,000 00	
*Baillie, W.	4,080 00		Carter, L. F.	2,400 00	
*Bain, T. D.	5,400 00	\$ 1,348 69	*Carveth, R. W. J.	3,540 00	
Baird, W. S.	4,620 00		Cathcart, J. P. S.	5,500 00	
*Baker, C. E.	2,400 00	334 84	Chisholm, C. A.	4,080 00	
Barker, C. S.	2,400 00		Christian, J. R.	4,620 00	
Barnhart, W. S.	3,000 00		Clark, S. D. (Oct. 23)....	2,820 00	
Barraclough, W. W.	2,400 00		Cole, C. E. C.	3,600 00	
Bateson, F. R.	3,540 00		*Collins, H. A.	3,540 00	
Bell, C. A.	4,620 00		Connors, R. V.	2,400 00	
*Bell, C. H. C.	3,540 00		*Convery, E. B.	4,620 00	911 77
Bell, F. C.	4,620 00		Cote, F. H. (Oct. 7)....	2,400 00	
Bernier, A. (Aug. 31)....	2,400 00	337 36	Cote, J. A. R.	2,400 00	
Bier, L. B.	3,540 00		Couillard, J. M.	4,680 00	
*Blakeney, W. J.	3,540 00		Courtice, J. T.	3,600 00	
Boccicus, C. S.	3,000 00		Crassweller, H.	3,000 00	
Bonner, K. P.	2,400 00		Creighton, D. S.	4,120 00	
Boyd, H. H.	3,000 00		Creighton, W.	3,420 00	
Brault, G. R.	3,540 00		Croll, A.	3,000 00	
Brown, W. J.	3,000 00		Cromarty, R. P.	3,420 00	
Buchanan, G. A.	3,540 00		*Cross, W. D. S.	4,080 00	
Bugg, W. F.	3,540 00		Cuddihy, B.	3,000 00	
(military leave, Aug. 1)			Currie, W. A.	3,000 00	
Burke, F. S.	5,220 00		Dale, G. M.	4,620 00	320 18
Cairns, R. N.	4,080 00		Davidson, I. H. (Jan. 31) ..	2,400 00	
Campbell, D. A.	2,400 00		Davidson, V. D.	3,300 00	
Campbell, D. M.	4,620 00		Davis, E. G.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Desbrisay, H. A.	3,000 00		Kidd, C. B.	4,080 00	
Desjardins, A.	3,540 00	575 68	King, K. C.	3,000 00	
Dickie, A. E.	3,000 00		Kirby, O. E.	3,000 00	
Dracscke, G. C.	3,000 00		Kirkland, A. S.	2,400 00	
Duff, J. H.	3,540 00		*Lachance, M.	3,000 00	
Dunn, W. F.	4,080 00		Laidlaw, R. G.	3,540 00	
Eason, M. (Dec. 31)	3,480 00		Lalonde, W.	4,080 00	
Ecclestone, W. M.	4,080 00		Lamont, J. L.	4,080 00	
*Elkerton, F. J.	3,540 00		Lanthier, J. C.	4,080 00	
Elliott, J. M.	2,400 00		Latta, E. E.	4,080 00	
Ellis, F. J.	3,240 00		Laurin, H.	4,620 00	
Etherington, F. J.	2,700 00		*Leatherbarrow, A. T.	3,540 00	
Etsell, E. T.	2,400 00		Lemire, J. E. L.	3,540 00	
Evans, S. C. (Feb. 3)	3,000 00		Leney, J. M.	3,540 00	
*Ferguson, J. G.	4,080 00		Little, O. J. S.	4,620 00	
Fife, J. K. (May 31)	3,600 00		Loignon, G.	3,000 00	370 12
*Findlay, D. G.	3,540 00		*Macaulay, A. F.	5,500 00	
*Finlayson, D. R.	3,540 00		MacKay, F. H.	3,000 00	
Fisher, S. M.	2,700 00		MacKenzie, A. R.	3,720 00	
Fisher, T. W.	2,400 00		MacKenzie, K. A.	3,000 00	
Fizzell, M. H. W.	3,540 00		MacLeod, C.	4,620 00	
Fletcher, A. A.	3,000 00		MacNeil, F. A.	2,700 00	
Forrest, E. C. A.	2,760 00		*MacQueen, D. G.	3,540 00	
Forsyth, D. A.	3,540 00		Mallette, E.	4,080 00	
Foster, A.	2,520 00		Malone, J. M. F.	2,400 00	
Galloway, R. J. M.	2,700 00		Mann, H. E.	2,400 00	
Gardner, W. A.	3,000 00		Martin, H. W.	2,400 00	
Gibson, J. L. (Dec. 19)	2,400 00		Martin, L. M. (May 31) ...	2,700 00	
Gillis, H. (Aug. 15)	3,540 00		Mason, E. G.	2,700 00	
Graham, M. D.	4,080 00		Massey, R. A.	4,080 00	
Grauer, F. W.	3,540 00		Mathers, A. T.	3,420 00	
(military leave, July 14)			Mayhood, F. H.	4,080 00	
Gregoire, G.	2,400 00		*McCallum, J. S.	4,080 00	
*Grimshaw, C. M. I.	3,000 00		McCann, H. J.	3,540 00	
Gunn, J. A.	3,000 00		McCart, H. W. D.	3,000 00	
Halperin, D. (Jan. 31)	2,400 00		McClelland, J. C.	2,400 00	
Harding, T. E. W.	4,080 00		McCormick, A. M.	4,620 00	
Harris, F.	2,400 00		McCormick, C. P.	4,620 00	
Harris, L. C.	4,120 00		McEachern, J. M.	2,400 00	
Hart, H. J.	3,540 00		McGregor, F. R.	2,400 00	
Harvey, S.	2,400 00		McInally, H. L. (May 31) ...	3,540 00	
Hayes, E. M.	3,540 00		McIntosh, F. B.	3,540 00	
Hayes, R. T. (July 31)	3,000 00		McIntyre, D. F.	2,400 00	
Hazlett, C.	2,820 00		McKay, D. J.	4,080 00	
Hepburn, H. H.	2,400 00		McKay, V. N. (May 15) ..	3,000 00	
Hesson, J. E.	3,540 00		McKee, C. S.	2,400 00	
Hicks, T. G.	4,620 00		McLean, W. J.	4,440 00	
Holmes, C. U.	4,080 00		McMurtry, G. J.	2,400 00	
Hopkins, B. H.	3,420 00		McNeill, E.	3,540 00	
Hutchinson, W. J.	3,000 00		McQuitty, M.	4,080 00	
Hutchison, K. O.	2,400 00		Mewburn, F. H. H.	3,000 00	
Hutton, G. H.	3,540 00		Miller, D. P.	2,400 00	
Isseman, A. L.	3,000 00		Miller, G. G.	3,000 00	
Jacks, H. L. (Feb. 7)	3,000 00		Miller, M. (Sept. 20)	3,540 00	
Jamieson, R. A.	3,600 00		Mills, J. D.	4,620 00	
Johnson, D. S.	4,080 00		Moffatt, T. I.	2,400 00	
Johnson, H. H.	4,080 00		*Mulloy, J. K.	3,540 00	
Johnston, K. B.	3,000 00		Neilson, H. K.	3,000 00	
Johnston, S. R.	2,400 00		Nettleton, J. M.	4,620 00	
Jones, J. H.	4,080 00		Nicholson, J. R. W.	4,080 00	
Joubert, L. de G.	3,000 00		Norwich, A. C.	5,220 00	
Kelsey, J. W.	2,400 00		O'Connor, F. X.	2,400 00	
*Kemp, E. G.	3,540 00		O'Sullivan, P. M. (Oct. 1) ..	3,540 00	
Kennedy, W. W.	3,000 00		Quimet, A.	3,540 00	
Kergin, L. W.	2,400 00		Overholt, F.	4,620 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Parsons, G. V.	3,000 00		Smith, G. L.	3,540 00	
Patch, F. S.	2,400 00		Sproat, W. C. (Oct. 31)...	4,080 00	
Patchett, R. J. (Aug. 13) ..	3,000 00		Starr, D. E.	3,000 00	
Patenaude, E.	3,540 00		*Stephens, R. W.	3,540 00	
Pedley, W. H.	4,620 00		Stevens, R. S.	3,000 00	
Peever, M. G.	3,300 00		Stevenson, H.	2,640 00	
Pentecost, R. (Aug. 23) ...	3,600 00		Stewart, J. M.	4,080 00	
*Perrault, W. J.	3,000 00		Stirling, J. T.	4,080 00	
Peters, C. A.	2,700 00		Stoddart, R. H.	3,000 00	
*Peterson, C. P.	3,540 00		Strachan, J. G.	3,000 00	
*Plouffe, L. L.	3,900 00	352 18	Sutherland, C. G.	3,000 00	
Powell, H. C.	2,400 00		Sutherland, J. W. (Oct. 8) .	4,080 00	
Quint, W. S.	2,400 00		Taylor, A. R. (Dec. 4) ...	4,620 00	
Radway, F. S.	3,540 00		Taylor, C. A.	4,500 00	
Rankin, J.	4,080 00		Thomas, R. A.	4,260 00	
Reeds, W. R.	3,540 00		Tough, W. K.	3,540 00	
Reid, F. L.	4,080 00		Trempe, F.	2,400 00	
Rice, C. R.	2,400 00		Turnbull, A.	4,080 00	
Risdon, E. F.	2,400 00		Turnbull, F. A.	2,400 00	
Roberge, A.	2,700 00		Turnbull, W. L.	4,080 00	
Robertson, D. E. (Feb. 29)	2,400 00		Turner, W. G.	3,000 00	
Robinson, S. S.	2,400 00		*Valens, W. L.	3,540 00	
Rogers, C. J.	3,540 00		Vroom, C. H.	3,000 00	
*Rogers, K. F.	3,540 00		Waddell, J. T.	2,400 00	
*Rogers, S. O.	4,620 00		Walsh, S. Y.	2,400 00	
Ross, C. H.	2,760 00		Ward, C. S.	2,400 00	
Rush, R. D.	3,540 00		Waugh, T. R.	3,000 00	
Savoie, A. M.	4,080 00		Wheeler, D.	3,420 00	
Schechter, N.	2,400 00		Whyte, G. W.	3,720 00	
Schinbein, A. B.	3,420 00		Wilkie, A. L.	3,000 00	
Scott, D. L.	2,400 00		Williams, T. H.	4,080 00	
Scott, S. M.	4,080 00		*Williamson, H. J.	4,620 00	
Scott, W. H.	2,400 00		*Wilson, D. D.	4,620 00	
Seager, J.	3,540 00		Wilson, R.	3,000 00	
Shaver, E. O.	4,080 00		Winter, B. (Oct. 25)	3,000 00	
Shaver, F. W.	2,400 00		Wismer, H. S.	3,000 00	
Shaver, M. R.	3,540 00		Wright, J. G.	4,080 00	
Shenstone, N. S.	2,400 00		Wright, W. W.	3,000 00	
Shillington, R. N. W.	4,080 00		Yeats, A. M.	4,080 00	
Shore, A. E.	2,400 00		Young, C. A.	2,400 00	
Simpson, C. C.	3,540 00		Young, F. A.	3,000 00	
Smith, F.	2,640 00		*Young, G. F.	3,540 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 83 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): G. C. Anglin, \$540; W. Baillie, \$540; T. D. Bain, \$1,600; C. E. Baker, \$120; C. H. C. Bell, \$540; W. J. Blakeney, \$540; R. W. J. Carveth, \$540; H. A. Collins, \$540; E. B. Convery, \$600; W. D. S. Cross, \$1,000; F. J. Elkerton, \$540; J. G. Ferguson, \$540; D. G. Findlay, \$540; D. R. Finlayson, \$1,000; C. M. I. Grimsbaw, \$540; E. G. Kemp, \$540; M. Lachance, \$540; A. T. Leatherbarrow, \$540; A. F. Macaulay, \$500; D. G. MacQueen, \$540; J. S. McCallum, \$180; J. K. Mulloy, \$1,080; W. J. Perrault, \$120; C. P. Peterson, \$540; L. L. Plouffe, \$180; K. F. Rogers, \$540; S. O. Rogers, \$600; R. W. Stephens, \$540; W. L. Valens, \$540; D. D. Wilson, \$300; G. F. Young, \$540. H. J. Williamson received a living allowance at an annual rate of \$300.

The following employees, whose salary rates were under \$2,400 as of March 31, 1944, or whose salaries are listed elsewhere, received travelling expenses (exclusive of the cost of transportation warrants) in excess of \$300: R. Benoit, \$716.28; O. C. Cunningham, \$325.80; H. Lauzon, \$1,166.18; L. Longton, \$424.30; T. A. Scanlon, \$427.80.

C Charges for the three services are: telephones, \$17,998.74; telegrams, \$2,761.59; postage, \$5,538.31.

D Suppliers receiving \$5,000 or more: Beaver Laundry Machinery Co., Ltd., Toronto, \$6,000.25; Burke Electric and X-Ray Co., Ltd., Toronto, \$5,083.54; Canadian Rogers Sheet Metal and Roofing Ltd., Toronto, \$3,398.02; Fisher and Burpe Ltd., Winnipeg, \$16,861.61; General Steel Wares, Toronto, \$5,822.52; J. F. Hartz Co., Ltd., Montreal, \$11,736.20; Ingram and Bell Ltd., Toronto, \$7,926.77; International Harvester Co., of Canada Ltd., \$14,173.58; Picker X-Ray of Canada Ltd., Toronto, \$27,667.19; G. R. Prowse Range Co., Ltd., Montreal,

\$7,124.35; Surgical Supplies, Canada Ltd., Toronto, \$5,024.95; Victor X-Ray Corporation of Canada Ltd., Montreal, \$36,154.68; Vilas Furniture Co., Ltd., Cowansville, \$5,039.81; Woodward Stores Ltd., Vancouver, \$5,483.12.

F Building supplies, etc., used for maintenance and repairs to hospital buildings. Suppliers receiving \$5,000 or more: Allan and Viner, Vancouver, \$18,308.50; Arthur and Conn Ltd., Halifax, \$7,058.83; G. A. Baert, Winnipeg, \$11,990; Canadian General Electric Co., Ltd., \$7,817.27; R. A. Corbett and Co., Ltd., Saint John, \$5,280.87; De Spirt Mosaic and Marble Co., Ltd., Toronto, \$19,842.63; C. Duranceau, Ltd., Montreal, \$5,161.23; The T. Eaton Co., Ltd., Toronto, \$5,475.73; A. E. Farley, Halifax, \$6,493; Edouard Leger, Montreal, \$72,156.15; Evan S. Martin, Toronto, \$8,535.25; Masco Co., Ltd., Toronto, \$6,183.42; Redfern Construction Co., Ltd., Toronto, \$13,564.80; John T. Skells, Toronto, \$12,031.88; Board of Park Commissioners, Vancouver, \$5,380.83.

G Classification of this expenditure is as follows: light and power, \$56,744.39; taxes and water rates, \$11,617.42; laundry, \$111,843.76; purchase of poppies, \$6,469.03; pay of guards, \$15,562.52; miscellaneous, \$28,701.93.

Suppliers receiving \$5,000 or more: Alberta Laundry Ltd., Calgary, \$8,012.12; British Columbia Electric Railway Co., Ltd., \$13,184.30; Brighton Laundry Ltd., Toronto, \$6,440.27; Canadian Corps of Commissioners, \$15,562.52; City Laundry Ltd., Saint John, \$8,581.44; Hydro Electric Power Commission, London, \$7,631.60; Hydro Electric System, Toronto, \$7,416.08; Modern Laundry and Dye Works Co., Ltd., Winnipeg, \$19,458.02; Nelsons' Laundries Ltd., Vancouver, \$30,891.91; New Ungar's Laundry Ltd., Halifax, \$11,096; Nova Scotia Light and Power Co., Ltd., \$12,032.91; Parisian Laundry Co., of Toronto Ltd., \$22,264.32; Public Utilities Commission, London, \$5,111.16; Red Cross Workshop, Victoria (poppies), \$6,469.03; Municipality of St. Anne de Bellevue, \$32,174.31; Suburban Rapid Transit Co., Winnipeg, \$6,176.25; City of Vancouver, \$5,420.54.

I This allotment is to cover the cost of providing treatment for patients in other than departmental hospitals and clinics, and by other than officials of the Department. Following is a classification of the expenditures:—

Accounts Receivable (Recoverable)	769,399 10*
Dental Services	27,562 76
Medical Services	52,164 82
Hospital Maintenance	335,209 86
Special Hospital Charges	9,381 63
Nursing Services	44,097 19
X-Ray Services	10,902 44
Funerals and Grave Markers	84,361 52
	<hr/>
	\$1,333,079 32
	<hr/>

* Offsetting credits are included under N.

Payments of \$5,000 or over were made as follows: Alexandra Hospital, Montreal, \$19,399.85; Brandon General Hospital, \$5,304.25; Brantford General Hospital, \$5,279.80; Canadian Kodak Sales Ltd., Toronto, \$23,418.42; Central Alberta Sanatorium, Calgary, \$14,878.40; Freeport Sanatorium, Kitchener, \$5,763; Gooderham Works Ltd., \$27,806; Grace Hospital, Windsor, \$5,296.75; Hamilton General Hospital, \$7,210; Hamilton Health Association, \$13,745; Hopital Notre Dame, Montreal, \$46,010.75; Hopital Pasteur, Montreal, \$6,384.75; Jeffrey Hales Hospital, Quebec, \$11,406.96; Kingston General Hospital, \$11,709.75; London Health Association, \$20,252.50; Province of Manitoba, Department of Health, \$16,355; Manitoba Sanatorium, Ninette, \$6,065.35; McIntosh Granite Co., Ltd., Toronto, \$5,735.42; Montreal General Hospital, \$10,315.25; Montreal Neurological Institute, \$16,105.93; Municipal Hospitals, Winnipeg, \$13,987.50; National Sanitarium Association, Muskoka, \$8,557; Nova Scotia Hospital, Dartmouth, \$21,265.39; Nova Scotia Sanatorium, Kentville, \$15,007; Ottawa Civic Hospital, \$61,472.43; Provincial Hospital, Fairville, \$5,360.43; Provincial Mental Hospital, Essondale, \$40,117.08; Provincial Mental Hospital, Ponoka, \$13,560.27; Regina General Hospital, \$24,478.85; Riverdale Isolation Hospital, Toronto, \$80,803.50; Royal Jubilee Hospital, Victoria, \$8,502.96; Royal Victoria Hospital, Montreal, \$40,067.70; Saint John General Hospital, \$8,241.05; Saint John Tuberculosis Hospital, \$11,247; St. Joseph's Hospital, Victoria, \$9,550.50; St. Paul's Hospital, Saskatoon, \$7,773.90; Saskatchewan Anti-Tuberculosis League, Regina, \$21,525.20; Province of Saskatchewan, Department of Public Works, \$18,082.50; Saskatoon City Hospital, \$11,930.60; Treasurer of the United States, \$30,669.68; University of Alberta Hospital, Edmonton, \$73,578.35; Welfare Revenue Trust Account, Vancouver, \$13,386.40.

Payments of \$1,000 or over covering medical and dental fees were made as follows: C. N. Arpin, St. Johns, P.Q., \$1,644.50; R. Benoit, Montreal, \$1,680; F. E. Boudreau, Moncton, \$1,201; N. W. Bragg, Brantford, \$1,827.50; W. G. Brock, Winnipeg, \$1,653.95; J. E. Campbell, Vancouver, \$2,383; W. V. Cone, Montreal, \$3,038.75; A. J. Craven, Brantford, \$1,445; W. A. Dafee, Toronto, \$1,125; J. K. M. Diekie, Ottawa, \$2,152.37; A. R. Elridge, Montreal, \$2,900; F. J. R. Forster, Stratford, \$2,676; G. T. Gauthier, Chicoutimi, \$2,135; C. E. Hill, Lansing, \$1,401.72; G. Hooper, Ottawa, \$1,759; R. L. Hutton, Brantford, \$1,073; J. P. Lantz, Charlottetown, \$1,545; T. M. Leask, Moose Jaw, \$1,366.86; W. T. Lockhart, Vancouver, \$2,526.25; G. B. Loomis, Sherbrooke, \$1,443.50; J. R. S. Lough, Vancouver, \$3,827.35; R. Michaud, Moose Jaw, \$2,286; S. M. Rose, Lethbridge, \$2,671; R. F. Scuman, Charlottetown, \$1,039; G. B. Sexton, London, \$1,330.50; E. J. Trow, Toronto, \$1,615; M. A. Wittick, Burks Falls, \$1,204; D. Woodcock, Lethbridge, \$1,206.

K This allotment is to cover the cost of providing food, hospital supplies, etc., for use in Departmental hospitals and clinics. A classification of the expenditure follows:—

Hospital Stores	884,140 32
Poppy Supplies	31,023 03
Stationery and Office Supplies	18,988 71
Food	873,961 50
Medical and Surgical Supplies	83,300 49
X-Ray Supplies	57,237 17
Ward Occupational Supplies	11,143 19
Dental Supplies	7,156 08
Laundry Supplies	5,222 98
Orthopaedic Supplies	76,346 75
Miscellaneous Supplies	38,981 19
	<u>\$2,087,501 41</u>

Suppliers receiving \$5,000 or more: Armdale Coal Co., Halifax, \$20,227.53; Bauer and Black, Toronto, \$7,851.89; Beardmore Co., Ltd., Toronto, \$5,275.22; Burns Co., Ltd., Calgary, \$31,394.07; J. F. Calderone, Toronto, \$13,520.18; Canada Packers Ltd., \$62,838.36; Canadian Cannery Ltd., \$145,654.36; Canadian Import Co., Ltd., Montreal, \$77,605.07; Canadian Kodak Sales Ltd., Toronto, \$67,270.75; Coleman Packing Co., Ltd., London, \$32,625.91; Connaught Laboratories, Toronto, \$13,289.97; Co-operative Milk Co., Calgary, \$5,541.36; Jean Daoust, Ste. Anne de Bellevue, \$10,154.16; Davis Leather Co. Ltd., Newmarket, \$5,141.11; Dealers Dairy Ltd., Saint John, \$9,536.12; Dickson and Gill Co., Montreal, \$5,000.61; Dominion Coal Co., Ltd., Toronto, \$51,247.95; Dominion Government, Department of National Defence, \$5,679.52; Department of Public Printing and Stationery, \$18,785.72; Eastern Coal Co., Ltd., Saint John, \$7,056.28; The T. Eaton Co., Ltd., Toronto, \$10,569; Edmunds and Walker Ltd., Vancouver, \$7,122.93; Evans, Coleman and Evans Ltd., Vancouver, \$27,933.63; Everist Bros., Ltd., Toronto, \$8,530.81; Farley Wholesale Produce, London, \$9,356.66; General Steel Wares Ltd., \$5,428.39; S. Godin, The Baker, Montreal, \$6,652; Gooderham Worts Ltd., Toronto, \$6,413.53; S. Gumpert Co., of Canada Ltd., Toronto, \$5,550.64; Harbour Coal Co., Ltd., Toronto, \$32,679.06; J. F. Hartz Co., Ltd., Montreal, \$7,095.88; Highland Dairy Ltd., Toronto, \$26,710.80; W. Hood, Victoria, \$14,191.26; Horn Brothers Woolen Co., Ltd., Lindsay, \$13,422.20; Ingram and Bell Ltd., Toronto, \$17,789.90; Thomas Jackson Sons Ltd., Winnipeg, \$21,222.03; Johnson and Johnson Ltd., \$47,155.41; J. R. Laroque, Montreal, \$18,635.45; London City Dairies Ltd., \$23,798.70; C. A. Mann Co., London, \$16,023.83; McMillans Ltd., Vancouver, \$13,212.16; Middlesex Creameries Ltd., London, \$6,162; Modern Dairies Ltd., Winnipeg, \$14,964.73; Mother Hubbard Bakery Ltd., Vancouver, \$5,211.79; National Grocers Co., Ltd., \$7,637.48; O'Connor's Fish Co., Ltd., Montreal, \$7,639.98; Oxford Dairy Ltd., Halifax, \$15,556.76; Pacific Meat Co., Ltd., Vancouver, \$32,315.70; Parke Davis and Co., Montreal, \$7,752.37; Parnell Bread Ltd., London, \$5,894.56; Pointe Claire Farm, \$23,876.88; Porter and Black, Toronto, \$15,680.43; Richmond Milk Producers Ltd., Vancouver, \$17,329.53; St. Lawrence Fish Market, Toronto, \$5,032; Silversteins, London, \$8,594.57; Silverwood Dairies Ltd., London, \$11,047.66; Slade and Stewart Ltd., Vancouver, \$14,890.78; Chaney Smith, London, \$6,968.37; Sovereign Potters Ltd., Hamilton, \$15,993.03; Frederick Stearns and Co., of Canada Ltd., Windsor, \$6,990.45; Swift Canadian Co., Ltd., \$65,189.39; United Farmers Co-operative Co., Ltd., Toronto, \$6,416.68; Vetera Industries, Montreal, \$5,384.85; George Weston Ltd., Toronto, \$8,480.50; Whyte Packing Co., Ltd., Stratford, \$9,592.86; J. H. Wickson, Toronto, \$14,745.26; Wickett and Craig Ltd., Toronto, \$8,527.26; Wilsil Ltd., Montreal, \$63,792.99; Winthrop Chemical Co., Inc., Windsor, \$9,343.21.

L Includes payments to the Canadian National Railways, \$17,048.56; Canadian Pacific Railway Co., \$7,036.56.

M This comprises transportation and travelling of patients and escorts, \$20,899.03; staff, \$37,303.98.

N The credit of \$4,723,526.01 represents (a) repayments for treatment services for the following: Armed Forces and R.C.M.P., \$3,097,047.26; sick mariners, class 4, treatment cases C.E.F., etc., \$87,805.34; Air Training Plan, \$1,099,120.83; Government of the United Kingdom, \$33,855.91; Governments of the British Dominions, U.S.A. and other Allied Nations, \$49,910.10; (b) repayments for services and supplies for other Government Departments, \$227,199.81; (c) meals sold in departmental hospitals, \$33,091.99; (d) proceeds of poppy sales, \$88,701.31 and (e) miscellaneous, \$6,763.46.

Vote 207 (and Vote 495, Supplementary Estimates) Veterans' Bureau

	Estimates	Allotments	Expenditures
A Salaries	168,718 00	166,318 00	158,673 75
B Cost of Living Bonus and Other Pay-list Items	15,640 00	15,640 00	14,510 20
C Telephones, Telegrams and Postage	2,500 00	2,500 00	2,237 22
D Equipment	100 00	100 00	41 73
E Sundries	300 00	700 00	555 66
F Professional and Special Services	500 00	500 00	
G Freight, Cartage and Express	200 00	200 00	80 33
H Transportation and Travelling Expenses	3,000 00	5,000 00	4,220 99
	<u>\$ 190,958 00</u>	<u>\$ 190,958 00</u>	<u>\$ 180,328 88</u>

As of March 31, 1944, there were 97 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): H. Aird, \$2,400; *F. L. Barrow, \$3,720; E. C. Bridges (Oct. 13), \$3,120; B. E. Courtney, \$3,120; L. S. Cuddy, \$3,360; A. E. Dean, \$2,400; W. Drinnan, \$3,720; R. Dupuis, \$3,000; G. Gamblin, \$2,400; H. R. D. Harris, \$3,720; W. R. Henry, \$2,400; *J. A. MacIsaac, \$3,720; *L. A. Masterman, \$3,000; W. F. Merrill, \$2,520; R. H. Neil, \$3,000; J. L. Pouliot, \$3,120; B. W. Russell, \$3,840; M. A. Searle, \$3,120; G. H. Sedger, \$2,400; A. Wakelyn, \$2,400; *E. V. Wilson, \$3,600; A. H. Yetman, \$3,720.

* Received additional compensation—see following list.

As of March 31, 1944, there were 10 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): F. L. Barrow, \$360; J. A. MacIsaac, \$600; L. A. Masterman, \$120; E. V. Wilson, \$600.

H Travelling expenses (exclusive of transportation warrants) in excess of \$300 were paid as follows: J. R. Dupuis, \$1,229.14; P. R. Potter, \$337.77; E. V. Wilson, \$322.71.

Vote 208 (and Vote 435, Further Supplementary Estimates)	Employers' Liability
Compensation	70,000 00
Expenditures	\$ 67,886 49

Under a scheme of assistance, which is designed to remove from employers any added financial risk that might be involved in the employment of disabled veterans, the costs arising from industrial accidents are borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation, including capitalization of awards covering permanent disabilities and fatalities.

This expenditure covers 632 claims and payments were made as follows: Nova Scotia, \$5,398.61; Quebec, \$1,495.66; Ontario, \$28,898.86; Manitoba, \$2,567.42; Saskatchewan, \$1,069.72; Alberta, \$5,778.37; British Columbia, \$14,095.11; Canadian National Railways, \$5,049.74; Canadian Pacific Railway Co., \$3,533.

Vote 209 Grant to Last Post Fund	85,000 00
Expenditures	\$ 57,881 16

The Last Post Fund, with Dominion Headquarters in Montreal, is a patriotic society to provide for the burial of honourably discharged ex-service men who were in destitute circumstances at the time of their decease. Payment is not made of the grant as such, but the Society is recouped from this vote for burial expenditures, plus administration charges, less contributions from municipalities for the cost that would otherwise have been incurred by them in the burial of these men as indigents.

Vote 210 Grant to the Canadian Legion	9,000 00
Expenditures	\$ 9,000 00

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion with a maximum contribution of \$9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$30,827.10.

HEALTH BRANCH

Vote 211 Health Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	36,750 00	36,750 00	31,357 87
B Cost of Living Bonus and Other Pay-list Items	3,802 00	3,802 00	3,756 85
C Advertising and Publicity	2,500 00	2,500 00	2,424 94
D Telephones, Telegrams and Postage	200 00	300 00	181 86
E Equipment	500 00	500 00	297 68
F Sundries	600 00	600 00	330 59
G Materials and Supplies	2,000 00	2,000 00	1,363 73
H Freight, Cartage and Express	500 00	500 00	195 82
I Transportation and Travelling Expenses	14,000 00	13,900 00	5,290 36
	<u>\$ 60,852 00</u>	<u>\$ 60,852 00</u>	<u>\$ 45,199 70</u>

As of March 31, 1944, there were 22 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: E. B. Davies, \$2,400; J. J. Heagerty, \$5,940.

As of March 31, 1944, there was 1 employee receiving a war duties supplement.

C The King's Printer was paid \$1,160.46 in connection with the publication of Departmental booklets and a payment of \$1,264.48 was made to the National Film Board.

G Includes payment to the King's Printer for printing and stationery, \$1,328.32.

I Travelling expenses in excess of \$300 were paid to: G. F. Amyot, \$661.10; M. R. Bow, \$455.51; H. D. Smith, \$593.10.

Vote 212 Food and Drugs

	Estimates	Allotments	Expenditures
A Salaries	147,420 00	147,420 00	147,073 50
B Cost of Living Bonus and Other Pay-list Items.....	9,104 00	11,004 00	10,829 86
C Telephones, Telegrams and Postage	2,500 00	2,700 00	2,505 82
D Equipment	2,500 00	5,000 00	2,410 10
E Sundries	3,000 00	3,300 00	3,049 44
F Professional and Special Services.....	1,500 00	1,500 00	603 90
G Materials and Supplies	6,000 00	10,000 00	7,490 92
H Freight, Cartage and Express.....	500 00	600 00	482 93
I Transportation and Travelling Expenses.....	15,000 00	16,000 00	13,791 27
	187,524 00	197,524 00	188,237 74
J Less recoveries for analyses for Department of National Defence		10,000 00	10,000 00
	\$ 187,524 00	\$ 187,524 00	\$ 178,237 74

This vote covers the cost of the administration of the Food and Drugs Act, c. 76, R.S., which was designed for the protection of the purchasing consumer by preventing or prohibiting adulteration and misrepresentation in the sale of food and drugs. Laboratories are located in Halifax, Montreal, Ottawa, Toronto and Vancouver, with inspectors at these and other strategic points.

As of March 31, 1944, there were 76 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: F. E. Arlett, \$3,180; J. F. Blanchard, \$2,700; F. C. Collier, \$3,300; A. P. Couture, \$3,660; A. L. Davidson, \$3,180; W. A. Davidson, \$3,660; J. Dick, \$3,300; H. R. L. Hart, \$3,000; W. H. Hill, \$3,660; P. E. Jean, \$2,700; L. E. Johnson, \$2,700; H. M. Lancaster, \$5,220; J. L. Thomson, \$2,820; H. O. Tomlinson, \$2,700; J. G. A. Valin, \$4,620; H. A. Watson, \$3,300; R. D. Whitmore, \$4,140; E. F. Whyte, \$2,700.

E Includes purchase of samples, \$2,175.35.

G Includes payment to the King's Printer for printing and stationery, \$2,442.48.

I Travelling expenses in excess of \$300 were paid to: C. E. Abrams, \$920.75; L. S. Anderson, \$943.77; A. W. Cooke, \$792.39; J. Cullen, \$846.54; J. E. Dixon, \$478.66; H. G. Hibbs, \$537.12; J. L. Hollinshead, \$708.47; A. S. Horswill, \$691.29; F. A. Kirby, \$919.89; J. D. MacDonald, \$644.33; E. Martin, \$1,060.48; J. A. Martin, \$724.07; W. R. Moon, \$346.60; J. St. Onge, \$406.55; T. Stewart, \$579.63; E. B. Thurlow, \$695.54.

Vote 213 Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
A Salaries	36,540 00	37,340 00	37,175 97
B Cost of Living Bonus and Other Pay-list Items.....	3,428 00	3,628 00	3,524 32
C Telephones, Telegrams and Postage	300 00	350 00	331 13
D Equipment	100 00	100 00	59 85
E Sundries	100 00	50 00	8 28
F Professional and Special Services.....	20,000 00	20,000 00	19,933 58
G Materials and Supplies.....	1,050 00	1,050 00	477 27
H Transportation and Travelling Expenses.....	5,600 00	4,600 00	3,845 67
	\$ 67,118 00	\$ 67,118 00	\$ 65,356 07

This vote covers the cost of the administration of the Opium and Narcotic Drug Act, c. 144, R.S., respecting the control of legal and the prevention of illegal sale of narcotics in Canada.

As of March 31, 1944, there were 27 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): R. C. Hammond, \$3,000; K. C. Hossick, \$3,720; M. R. LaVoie, \$3,000; P. E. Lumley (May 31), \$3,000; J. J. Scanlon, \$2,400; C. H. L. Sharman, \$4,500.

As of March 31, 1944, there was 1 employee receiving a war duties supplement.

F This allotment covers legal services in connection with prosecutions under this Act. Payments exceeding \$1,000 were made to W. E. Kelly, \$1,720.24; N. L. Mathews, \$7,621.91; E. T. Parker, \$1,003.35; A. M. Shinbane, \$1,862.52; G. S. Wismer, \$4,010.96.

H Travelling expenses in excess of \$300 were paid to: R. C. Hammond, \$2,301.19; M. R. LaVoie, \$601.70; C. H. L. Sharman, \$719.68.

Vote 214 Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
A Salaries	12,780 00	12,780 00	12,352 00
B Cost of Living Bonus and Other Pay-list Items.....	1,372 00	1,372 00	1,285 80
C Sundries	100 00	100 00	72 11
D Professional and Special Services.....	2,000 00	2,000 00	2,000 00
E Materials and Supplies.....	300 00	300 00	174 90
F Transportation and Travelling Expenses.....	200 00	200 00	
	<u>\$ 16,752 00</u>	<u>\$ 16,752 00</u>	<u>\$ 15,884 81</u>

This vote covers the cost of the administration of the Proprietary or Patent Medicine Act, c. 151, R.S., which requires that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

As of March 31, 1944, there were 7 employees paid from this account. The following employee was receiving a salary at an annual rate of \$2,400 or over on that date: L. P. Teevens, \$4,080.

Vote 215 (and Vote 496, Supplementary Estimates) Quarantine and Leprosy

	Estimates	Allotments	Expenditures
A Salaries	112,890 00	118,390 00	114,550 72
B Cost of Living Bonus and Other Pay-list Items.....	8,713 00	10,713 00	9,627 12
C Telephones, Telegrams and Postage.....	2,000 00	2,000 00	1,343 30
D Equipment	7,500 00	8,500 00	7,325 76
E Lands and Buildings.....	30,000 00	21,500 00	659 40
F Sundries	2,500 00	3,500 00	3,247 05
G Professional and Special Services.....	2,000 00	1,000 00	557 80
H Materials and Supplies.....	15,000 00	15,000 00	12,266 67
I Freight, Cartage and Express	1,000 00	1,000 00	206 28
J Transportation and Travelling Expenses.....	3,000 00	3,000 00	2,587 00
	<u>\$ 184,603 00</u>	<u>\$ 184,603 00</u>	<u>\$ 152,371 10</u>

This vote covers the cost of (a) administration of the Quarantine Act, c. 168, R.S., designed and operated for the purpose of preventing the entry of infectious diseases into Canada (quarantine stations are operated at the principal Canadian ports) and (b) administration of the Leprosy Act, c. 119, R.S., under which hospitals for treatment of lepers are operated at Tracadie, N.B., and Bentinck Island, B.C.

As of March 31, 1944, there were 59 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): C. P. Brown, \$5,220; C. Cartwright, \$4,080; J. D. Chretien, \$4,080 (plus war duties supplement, \$180); P. E. Fiset, \$3,240; J. Gale, \$2,400; *R. B. Jenkins, \$4,620; G. E. Maddison (Oct. 12), \$3,540; J. B. Peloquin, \$3,480; A. Robichaud, \$2,800; Rev. Mother Savoie, \$3,000; *G. L. Sparks, \$3,540.

*Received additional compensation—see following lists.

The following employees whose salaries are detailed above were receiving house, fuel and light allowances as at March 31, 1944, at rates listed: R. B. Jenkins, \$600; G. L. Sparks, \$480.

J Travelling expenses in excess of \$300 were paid to: W. I. Bent, \$424.50; A. Cantin, \$318.48.

Vote 216 Laboratory of Hygiene

	Estimates	Allotments	Expenditures
A Salaries	94,075 00	91,075 00	89,000 51
B Cost of Living Bonus and Other Pay-list Items.....	9,972 00	9,972 00	9,002 14
C Equipment	5,000 00	5,000 00	2,822 23
D Sundries, including Fees	8,500 00	8,000 00	7,413 35
E Materials and Supplies.....	16,000 00	20,000 00	19,970 39
F Freight, Cartage and Express.....	2,000 00	1,500 00	795 62
G Transportation and Travelling Expenses.....	6,500 00	6,500 00	5,374 10
	<u>\$ 142,047 00</u>	<u>\$ 142,047 00</u>	<u>\$ 134,378 34</u>

This vote covers the cost of (a) the maintenance of a laboratory at Ottawa relating to the operation of that part of the Food and Drugs Act, c. 76, R.S., as amended, concerning the manufacture and sale of biological products such as vaccines, serums, and also of potent drugs; (b) the bacteriological examination of foods, etc.; and (c) the maintenance of a virological laboratory at Kamloops, B.C.

As of March 31, 1944, there were 52 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: M. G. Allmark, \$3,240; E. T. Bynoe, \$3,240; G. D. W. Cameron, \$6,000; *W. A. Crandall, \$2,520; J. Gibbard, \$4,260; R. J. Gibbons, \$4,620; F. A. Humphreys, \$3,240; C. A. Morrell, \$4,440; L. I. Pugsley, \$3,240.

* Received additional compensation—see following list.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): W. A. Crandall, \$480.

D Includes analysis fees as follows: MacDonald College, McGill University, Montreal, \$4,000; School of Hygiene, University of Toronto, \$1,600.

G Travelling expenses in excess of \$300 were paid to: R. H. Allen, \$519; E. T. Bynoe, \$313.64; G. D. W. Cameron, \$993.93; J. Gibbard, \$573.58; R. J. Gibbons, \$553.64; D. E. Helmer, \$700.99; F. A. Humphreys, \$916.86.

Vote 217 Immigration Medical Inspection

	Estimates	Allotments	Expenditures
A Salaries	86,750 00	56,750 00	35,155 21
B Cost of Living Bonus and Other Pay-list Items.....	7,912 00	3,912 00	1,194 98
C Telephones, Telegrams and Postage.....	1,000 00	1,000 00	422 46
D Equipment	5,000 00	1,000 00	30 17
E Sundries	2,500 00	2,500 00	1,875 58
F Professional and Special Services	500 00	500 00	13 00
G Rents	4,000 00	4,000 00	3,446 95
H Materials and Supplies	21,000 00	11,000 00	195 18
I Freight, Cartage and Express.....	500 00	500 00	7 64
J Transportation and Travelling Expenses.....	3,000 00	3,000 00	418 39
	<u>132,162 00</u>	<u>84,162 00</u>	<u>42,759 56</u>
Less estimated amount recoverable for Treatment of Defence Forces in Immigration Hospitals.....	<u>48,000 00</u>		
	<u>\$ 84,162 00</u>	<u>\$ 84,162 00</u>	<u>\$ 42,759 56</u>

As of March 31, 1944, there were 15 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: A. Cantin, \$3,540; *J. L. Cock, \$4,080; *W. Egan, \$4,080; *H. B. Jeffs, \$4,620; H. D. Reid, \$4,620.

* Received additional compensation—see following lists.

As of March 31, 1944, there were 2 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): J. L. Cock, \$120.

The following employees whose salaries are detailed above were receiving living allowances as at March 31, 1944, at rates listed: W. Egan, \$250; H. B. Jeffs, \$300.

Travelling expenses of A. Cantin amounting to \$818.48 were paid from Vote 215, Quarantine and Leprosy.

G This expenditure covers rent of office accommodation in London, England.

Vote 218 Child and Maternal Hygiene

	Estimates	Allotments	Expenditures
A Salaries	10,560 00	10,560 00	10,488 90
B Cost of Living Bonus and Other Pay-list Items.....	221 00	221 00	211 47
C Advertising and Publicity.....	30,000 00	30,000 00	15,355 67
D Sundries	1,500 00	1,200 00	304 32
E Professional and Special Services.....	100 00	100 00	7 50
F Freight, Cartage and Express.....	1,000 00	1,300 00	835 55
G Transportation and Travelling Expenses.....	2,900 00	2,000 00	625 95
	<u>\$ 45,381 00</u>	<u>\$ 45,381 00</u>	<u>\$ 27,829 34</u>

As of March 31, 1944, there were 3 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: E. Couture, \$5,220; M. Johnson, \$3,720.

C Includes payment to the King's Printer of \$15,311.10 for departmental publications.

G Travelling expenses in excess of \$300 were paid to: E. Couture, \$491.53.

Vote 219 Public Health Engineering

	Estimates	Allotments	Expenditures
A Salaries	28,200 00	30,000 00	27,331 89
B Cost of Living Bonus and Other Pay-list Items.....	1,108 00	1,308 00	1,279 47
C Telephones, Telegrams and Postage.....	800 00	1,000 00	898 33
D Equipment	500 00	800 00	451 25
E Sundries	2,000 00	900 00	644 90
F Materials and Supplies.....	1,000 00	800 00	681 18
G Transportation and Travelling Expenses.....	8,000 00	6,800 00	5,065 22
	<u>\$ 41,608 00</u>	<u>\$ 41,608 00</u>	<u>\$ 36,352 24</u>

Expenditures from this vote were for (a) the supervision, from a public health standpoint, of all public transportation facilities; (b) the supervision of federal public buildings as regards the health of government employees; (c) the making of sanitary surveys of shellfish areas and (d) the administration of the Public Works Health Act, c. 91, R.S.

As of March 31, 1944, there were 14 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *F. M. Brickenden, \$2,700; *G. H. Edgecombe, \$2,580; W. S. Edmonds, \$3,300; *G. H. Ferguson, \$4,500; *J. R. Menzies, \$2,700; R. K. Pequegnat, \$2,580; *A. H. Perry, \$2,700.

* Received additional compensation—see following list.

As of March 31, 1944, there were 6 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): F. M. Brickenden, \$120; G. H. Edgecombe, \$120; G. H. Ferguson, \$120; J. R. Menzies, \$120; A. H. Perry, \$120.

G Travelling expenses in excess of \$300 were paid to: F. M. Brickenden, \$577.06; A. J. Carlson, \$580.22; G. H. Edgecombe, \$530.17; W. R. Edmonds, \$434.88; W. G. McKay, \$342.02; R. K. Pequegnat, \$518.55; A. H. Perry, \$516.31; A. Richardson, \$385.15; S. Whittaker, \$567.33. All of these employees, with the exception of S. Whittaker, were paid additional travelling expenses from the War Allotment—Public Health Engineering—Inspection of Camp Sites and Airports for the Department of National Defence in connection with Sanitation and Water Supply, the details of which appear further on in this Section.

Vote 220 Treatment of Sick Mariners

	Estimates	Allotments	Expenditures
A Salaries	38,280 00	38,280 00	36,523 89
B Cost of Living Bonus and Other Pay-list Items.....	5,361 00	5,361 00	5,071 15
C Telephones, Telegrams and Postage.....	800 00	800 00	663 30
D Equipment	1,500 00	1,500 00	798 55
E Lands and Buildings.....	1,000 00	1,600 00	1,532 90
F Sundries	2,500 00	2,500 00	2,407 69
G Professional and Special Services.....	280,000 00	280,000 00	226,578 22
H Rents	2,400 00	2,400 00	2,254 00
I Materials and Supplies.....	25,000 00	24,400 00	16,084 42
J Transportation and Travelling Expenses.....	3,000 00	3,000 00	1,792 43
	<u>\$ 359,841 00</u>	<u>\$ 359,841 00</u>	<u>\$ 293,706 55</u>

Part V of the Canada Shipping Act, c. 44, 1934, which is administered by this Department under authority of P.C. 2875, November 18, 1937, provides for levying tonnage duties on ships arriving at Canadian ports and for gratuitous medical and surgical treatment to sick mariners employed on board and belonging to ships on which such duties have been paid. There were 20,557 sick mariners treated during the year, of whom 2,725 required hospitalization.

Note.—Tonnage duties collected during the year amounted to \$221,891.74. (See Revenue Section hereof.)

As of March 31, 1944, there were 39 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): H. A. Creighton, \$2,500; M. J. MacAulay, \$2,500; J. W. MacIntosh, \$2,400; J. J. Roy (May 31), \$2,500.

G This expenditure includes:—

(a) Hospital charges, \$161,258.30—accounts of \$2,000 and over: Camp Hill Hospital, Halifax, \$6,247.75; City of Sydney Hospital, \$5,541.50; Halifax Infirmary, \$40,885.80; Jeffrey Hales Hospital, Quebec, \$4,264.50; Lancaster Hospital, Saint John, \$18,994.80; Montreal General Hospital, \$5,423.50; Nova Scotia Sanatorium, Kentville, \$4,329; St. Joseph's Hospital, Three Rivers, \$4,561.50; Saint John General Hospital, \$9,215.25; St. Luc Hospital, Montreal, \$6,013; St. Paul's Hospital, Vancouver, \$17,809.20; Sacred Heart Hospital, Cheticamp, \$2,652.50; Yarmouth Hospital, \$2,344.50.

(b) Payments for medical fees and clinics, \$58,916.57—accounts of \$1,000 and over: L. Berlinquet, Three Rivers, \$3,755.25; F. Hogan, Vancouver, \$3,411; R. H. Kee, Saint John, \$1,479.25; Lancaster Hospital, Saint John, \$8,047.50; H. E. Mann, Halifax, \$1,559.50; Montreal General Hospital, \$3,128; W. G. J. Poirier, Cheticamp, \$2,751.60; L. Ramsay, Clarke's Harbour, \$1,882.75; St. Paul's Hospital, Vancouver, \$1,687.50; A. F. Weir, Freeport, \$1,028.50; A. M. Wilson, Barrington, \$1,031.55.

(c) Payment of nurses' fees, \$6,403.35.

Vote 221 Industrial Hygiene

	Estimates	Allotments	Expenditures
A Salaries	6,300 00	6,300 00	5,517 31
B Cost of Living Bonus and Other Pay-list Items.....	442 00	442 00	221 04
C Telephones, Telegrams and Postage.....	100 00	100 00	59 42
D Equipment	300 00	300 00	32 82
E Sundries	300 00	300 00	296 66
F Transportation and Travelling Expenses.....	500 00	500 00	365 26
	<u>\$ 7,942 00</u>	<u>\$ 7,942 00</u>	<u>\$ 6,492 51</u>

As of March 31, 1944, there were 2 employees paid from this account, both of whom were receiving war duties supplements. The following employee was receiving a salary at an annual rate of \$2,400 or over on that date: C. F. Blackler, \$3,540, plus war duties supplement, \$1,000.

Vote 222 (and Vote 497, Supplementary Estimates) Medical Investigation Division

	Estimates	Allotments	Expenditures
A Salaries	25,680 00	25,480 00	20,543 51
B Cost of Living Bonus and Other Pay-list Items.....	663 00	863 00	821 46
C Sundries	200 00	200 00	176 27
D Professional and Special Services.....	12,500 00	12,500 00	9,336 00
E Materials and Supplies.....	300 00	400 00	359 26
F Transportation and Travelling Expenses.....	300 00	200 00	
	<u>\$ 39,643 00</u>	<u>\$ 39,643 00</u>	<u>\$ 31,286 50</u>

This vote covers the expenses in connection with the certification of medical fitness of entrants to the government service appointed by the Civil Service Commission, general supervision of the health of civil servants and special medical investigations and studies relating to health matters.

A As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: H. T. Douglas, \$4,620; G. Heidman, \$3,720; G. S. MacFarlane, \$3,720; W. W. McKay, \$3,540.

D Includes a payment of \$9,078 to the Department of Health, Province of Ontario, for a pulmonary X-ray examination of civil servants in Ottawa.

Vote 223 (and Vote 498, Supplementary Estimates) Nutrition Service

	Estimates	Allotments	Expenditures
A Salaries	19,800 00	19,800 00	19,409 34
B Cost of Living Bonus and Other Pay-list Items.....	1,999 00	1,999 00	1,853 02
C Advertising and Publicity	2,000 00	2,000 00	1,741 28
D Telephones, Telegrams and Postage.....	200 00	200 00	143 82
E Equipment	500 00	500 00	416 19
F Sundries	300 00	500 00	392 77
G Materials and Supplies	1,500 00	2,100 00	2,021 40
H Transportation and Travelling Expenses.....	7,438 00	6,638 00	4,496 29
	<u>\$ 33,737 00</u>	<u>\$ 33,737 00</u>	<u>\$ 30,474 07</u>

This vote is to cover the cost of educational work regarding food values, choice of foods, etc., and make available expert opinion on nutrition subjects to the Department of National War Services.

As of March 31, 1944, there were 12 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: M. W. Harlow, \$3,120; *L. B. Pett, \$4,080.

* Received additional compensation—see following list.

As of March 31, 1944, there were 2 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): L. B. Pett, \$540.

G Includes payments to the King's Printer for printing and stationery, \$1,994.34.

H Travelling expenses in excess of \$300 were paid to: E. Bedford, \$483.44; N. Hinton, \$876.72; A. Jessop, \$581.16; L. B. Pett, \$553.56; R. Ransom, \$746.36; C. M. Robertson, \$477.93.

For combating venereal diseases in co-operation with the Provinces under regulations to be approved by the Governor in Council

Vote 224 Administration

	Estimates	Allotments	Expenditures
A Salaries	8,460 00	7,460 00	2,874 57
B Cost of Living Bonus and Other Pay-list Items.....	540 00	540 00	201 50
C Advertising and Publicity	1,000 00	1,000 00	75 78
D Transportation and Travelling Expenses.....	3,000 00	2,800 00	1,528 04
E Sundries	2,000 00	3,200 00	2,481 73
	<u>\$ 15,000 00</u>	<u>\$ 15,000 00</u>	<u>\$ 7,161 62</u>

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: W. G. Dixon, \$3,000; H. C. Rhodes, \$3,000.

D Travelling expenses in excess of \$300 were paid to: W. G. Dixon, \$507.72; H. C. Rhodes, \$1,002.82.

Vote 225 Assistance to Provinces for control of Venereal Disease 175,000 00
Expenditures..... \$ 149,880 61

This vote covers the cost of additional assistance to the Provinces to make possible increased facilities for venereal disease control such as additional enlarged clinics, both day and night, and increased field investigation forces; such assistance to be distributed under regulations to be established by Order in Council. This assistance is in addition to the distribution of arsenicals to the Provinces.

Payments were made to the Provinces as follows: Nova Scotia, \$8,377.86; New Brunswick, \$6,480.26; Prince Edward Island, \$1,106.54; Quebec, \$57,981.29; Ontario, \$39,567.62; Manitoba, \$8,235.97; Saskatchewan, \$10,872.69; Alberta, \$8,589.51; British Columbia, \$7,538.26. A payment of \$1,130.61 was made to the King's Printer for advertising.

Vote 226 Distribution of Arsenicals 50,000 00
Expenditures..... \$ 45,654 32

This vote covers the cost of the purchase of arsenical preparations for distribution to the Provinces, the Provincial authorities undertaking that there will be no diminution of their activities for the control and prevention of venereal diseases.

Purchases were made as follows: Abbot Laboratories Ltd., \$422.66; Dominion Government, Department of National Defence—Army Services, \$399.90; Parke Davis Co., \$32,790.50; Merck Co., Ltd., \$1,512.15; Synthetic Drug Co., Ltd., \$10,229.11.

The value of drugs distributed to the Provinces follows: Nova Scotia, \$2,195.40; New Brunswick, \$2,027; Prince Edward Island, \$367.95; Quebec, \$14,878.67; Ontario, \$18,409.31; Manitoba, \$1,823.35; Saskatchewan, \$809.21; Alberta, \$1,697.99; British Columbia, \$3,445.44.

National Council on Physical Fitness

Vote 499	Administration Expenses	25,000 00
	Expenditures.....	\$ 25,000 00
Vote 500	Financial Assistance to the Provinces under the National Fitness Act.....	225,000 00
	Expenditures.....	\$ 225,000 00

The National Council on Physical Fitness was established under authority of the National Physical Fitness Act, c. 29, 1943, to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities designed for this purpose.

The above amounts were transferred to the National Physical Fitness Fund in accordance with Section 8 of the Act (see Deposit and Trust Accounts further on in this Section).

Vote 227 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates. . \$ 2,600 00

	Estimates	Expenditures
Navy League of Canada, Halifax.....	200 00	200 00
Sailors' Institute, North Sydney.....	200 00	200 00
Navy League of Canada, Sydney.....	200 00	200 00
Seamen's Mission Society, Saint John.....	200 00	200 00
Catholic Sailors' Club, Saint John.....	200 00	200 00
Catholic Sailors' Club, Montreal.....	200 00	200 00
Catholic Sailors' Club, Hochelaga Branch.....	200 00	200 00
Montreal Seamen's Institute.....	200 00	200 00
Montreal Sailors' Hostel.....	200 00	200 00
Catholic Seamen's Club, Quebec.....	200 00	200 00
Quebec Seamen's Institute.....	200 00	200 00
Vancouver Sailors' Home.....	200 00	200 00
Victoria Seamen's Institute.....	200 00	200 00
	\$ 2,600 00	\$ 2,600 00

MISCELLANEOUS GRANTS

	Estimates	Expenditures
Grant to the:—		
Vote 228 Canadian Welfare Council.....	8,100 00	8,100 00
Vote 229 Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00
Vote 230 Health League of Canada.....	5,000 00	5,000 00
Vote 231 Canadian National Institute for the Blind.....	18,000 00	18,000 00
Vote 232 L'Association Canadienne Française des Aveugles.....	4,050 00	4,050 00
Vote 233 L'Institut Nazareth de Montreal.....	4,050 00	4,050 00
Vote 234 Montreal Association for the Blind.....	4,050 00	4,050 00
Vote 235 Canadian Tuberculosis Association.....	20,250 00	20,250 00
Vote 236 Victorian Order of Nurses.....	13,100 00	13,100 00
Vote 237 St. John Ambulance Association.....	4,050 00	4,050 00
Vote 238 Canadian Red Cross Society.....	10,000 00	10,000 00
	\$ 100,650 00	\$ 100,650 00

These grants are paid under authority of individual Orders in Council.

PUBLIC ACCOUNTS: PART II

PENSIONS AND OTHER BENEFITS

Vote 239 Pensions payable to men on Active Service, Northwest Rebellion, 1885, and	
General Pensions	17,000 00
Expenditures	14,786 75

The expenditures are distributed as follows: Non-Permanent Active Militia, \$11,877.75; Northwest Rebellion, \$2,633; civil flying (P.C. 2187, October 20, 1922), \$276.

Militia Pensions Act, 1901, c. 133, R.S.	\$1,845,879 23
---	----------------

This statutory appropriation covers the cost of service pensions to officers and men of the Permanent Active Militia, the Royal Canadian Navy and the Permanent Active Air Force. Deductions from pay and allowances of officers appear under revenues of the three Services of the Department of National Defence. On March 31, 1944, 1,922 pensions were in issue, of which 267 were in respect of dependents of deceased officers.

Annuity to Col. John T. C. Thompson—Appropriation Act No. 3, c. 53, 1939.....	\$ 4,999 92
---	-------------

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to Families of Deceased Employees, Civil Service Act, c. 22, R.S.	\$ 8,158 32
---	-------------

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
O-30 Treatment and Pension Examinations— Members and Ex-members, Defence Forces (Present War).....	6,500,000 00	6,456,039 26	1,476 30	16,246,880 91
O-30 Treatment—Royal Canadian Mounted Police.....	100,000 00	95,398 62	9 02	422,560 90
O-31 Pensions—Defence Forces, Fishermen and Seamen, Special Constables, R.C.M.P., Civil Servants, Auxiliary Services and Civil Defence Workers.	5,700,000 00	5,637,001 83	355,135 32	9,121,713 07
O-32 Civil Defence.....	1,886,200 00	1,724,108 91	13,286 81	7,552,108 96
O-33 Investigations — Dependents' Allow- ance Board.....	80,000 00	70,338 42		194,182 48
O-33 Inspection of Industrial Plants.....	24,000 00	19,124 05		57,898 41
O-33 Treatment of Canadian Fishermen and Seamen.....	1,000 00	968 23		1,935 54
O-33 Laboratory of Hygiene—Bacteriologi- cal and Biological Services to De- partment of National Defence.....	27,000 00	19,947 49		52,891 98
O-33 Public Health Engineering—In- spection of Camp Sites and Airports for the Department of National Defence in connection with Sani- tation and Water Supply.....	33,000 00	30,087 61		80,948 52
O-34 Food and Drugs—Examination of Supplies for the Department of National Defence.....	10,000 00	10,000 00		24,406 00
O-34 Quarantine Service at the ports of Halifax, Quebec, Sydney, Montreal, Saint John, Lunenburg and other ports.....	80,000 00	74,197 87		208,563 61

Sec Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
<i>CURRENT—Continued</i>					
O-34	Hire of Boat—Halifax Harbour and Bedford Basin in connection with vessels awaiting convoy.....	15,600 00	15,450 00		58,163 34
O-34	Committee on Demobilization.....	5,900 00	5,519 21		26,669 76
O-34	Post Discharge Re-establishment— Payment of out-of-work benefits....	500,000 00	472,434 16	1,685 95	871,406 68
O-35	Processing, Storage and Distribution of Blood for Transfusion, Connaught Laboratories, Toronto.....	520,000 00	512,572 56		797,586 96
O-35	Maintenance, Medical and other care of incapacitated non-resident seamen, pending deportation.....	40,000 00	33,522 01		67,163 56
O-35	Processing, Storage and Distribution of Blood for Transfusion (Montreal University).....	105,000 00	88,042 15		88,042 15
O-35	Detention Allowances — Canadian Seamen.....	395,496 40	369,716 10		480,951 68
O-35	Assistance in maintenance of Health Unit at Prince Rupert, B.C.....	4,080 00	4,080 00		7,480 00
O-35	Grants to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada.....	250,000 00	200,000 00		315,000 00
O-35	Contingency fund for the temporary assistance of Discharged Members of the Forces.....	5,000 00	1,359 32	158 70	2,237 30
O-36	Reserve Stores (Revolving Account).. Contribution toward Providing Essential Minimum Standards of Health Services in the City of Halifax.....	93,915 00	39,418 47		445,503 12
O-36	Rat and Flea Survey.....	5,000 00			
O-36	Survey of Ganaraska, Ontario, Watershed.....	1,961 00	3,284 43		3,284 43
O-36	Chloramination of Water Systems— Nanaimo, Prince Rupert and Victoria.....	80,000 00	1,961 00		9,999 57
O-36	Greater Vancouver, North Vancouver City and District.....	90,000 00	9,564 65		9,564 65
O-36	Fort St. John, B.C., Drilling of Wells, erection of pump house, purchase and installation of pumping equipment.....	10,000 00	28,362 01		28,362 01
O-37	Dawson Creek, B.C., Water Supply... Prince Rupert, B.C., Improvement to Water Supply.....	125,000 00	10,000 00		10,000 00
O-37	Halifax, N.S.— Camp Hill Hospital: Additions.....	5,000 00	88,164 88		88,164 88
O-37	Construction of additional storey to Administration Building, setting up of clinics and alterations to old Laundry Building.....	1,100 00			184,057 86
O-37	Paving.....	34,995 00	32,368 24		47,372 41
O-37	Extension to Service Wing.....	9,729 00	9,729 00		9,729 00
O-37	Rockhead Hospital: Installation of Elevator.....	25,000 00	59 92		59 92
O-38	Purchase of Land.....	2,001 00	1,331 00		4,329 53
O-38	Lunenburg, N.S.— Marine Hospital, Repairs to and re-building of Sewage System.. Saint John, N.B.— Lancaster Hospital: Additional Accommodation.....	8,400 00	1,800 00		1,800 00
O-38	Alterations and Additions.....	4,500 00	3,991 00		3,991 00
O-38	Reconditioning Basement.....	157,000 00	156,745 58		156,745 58
O-38	Quebec, P.Q.— Savard Park Hospital, Construction of Wing.....	4,000 00	3,918 70		201,878 30
O-38	Montreal District Office—Construction and Alterations.....	12,000 00	11,857 86		11,857 86
O-38		2,254 00	2,101 07		139,847 07
O-38		13,000 00	12,790 19		12,790 19

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT—Continued					
	Ste. Anne de Bellevue, P.Q.—				
	Ste. Anne's Hospital:				
O-39	Additional Accommodation for				
	Mental Patients.....	100,000 00	60,536 67		60,536 67
O-39	Alterations and Extensions.....	2,071 00			6,929 00
O-39	Extension.....	70,000 00	64,902 60		64,902 60
O-39	Alterations and Extensions to				
	Nurses Residence.....	51,000 00	50,235 69		52,375 69
O-39	Extension.....	30,000 00	16,860 00		16,860 00
O-39	Erection of three staff houses and				
	Recreation Building.....	4,396 80	4,396 80		138,061 56
O-39	Extensions.....	27,000 00	25,229 60		25,229 60
O-40	Construction and Equipment of				
	Dining Room, Kitchen and				
	Stores Building.....	127,000 00	89,658 52		89,658 52
O-40	Alterations to Electrical Distri-				
	bution System.....	9,500 00	90 99		90 99
O-40	Hydrant System and Fire Walls..	47,500 00	4,763 60		4,763 60
O-40	Ottawa, Ont.—				
	Civic Hospital, Construction of a				
	Hospital Unit adjacent to the				
	Ottawa Civic Hospital.....	160,284 00	158,259 13		330,984 25
O-40	John Street Laboratories:				
	Addition.....	3,000 00	2,984 10		12,938 37
O-40	Extension to Animal Breeding				
	Building.....	15,000 00	7,568 86		7,568 86
	Gloucester Township, Ont.—				
	Rideau Health and Occupational				
	Centre:				
O-40	Purchase of Land and Buildings..	13,750 00	13,750 00		13,750 00
O-41	Improvements to Buildings.....	25,000 00	19,052 80		19,052 80
O-41	Construction.....	200 00	191 48		191 48
	Toronto, Ont.—				
	Christie St. Hospital:				
O-41	Addition.....	28,000 00	20,044 48		20,044 48
O-41	Additional Storey, Orthopaedic				
	and Surgical Appliance Factory.	20,000 00	15,543 61		15,543 61
O-41	Additional Hospital and Office				
	Accommodation.....	12,000 00			
O-41	Orthopaedic and Surgical Ap-				
	pliances Building, Alterations..	5,500 00	5,470 00		5,470 00
O-41	Alterations to Ceilings and Light-				
	ing System.....	40,000 00	39,370 00		39,370 00
O-42	Davenport Annex, Storage Build-				
	ing.....	17,000 00	16,441 60		16,441 60
O-42	Expropriation of Odd Fellows Home,				
	Davenport Road.....	225,807 80	225,718 62		225,718 62
O-42	Alterations to Johnson Building....	7,750 00	7,702 80		7,702 80
	London, Ont.—				
	Westminster Hospital:				
O-42	Acquisition of a tract of land and				
	construction of Hospital Unit				
	for Mental Patients near West-				
	minster Hospital.....	339,300 00	330,365 46		346,084 21
O-42	Addition to infectious Diseases				
	Hospital.....	80,000 00	77,762 26		77,762 26
O-42	Expansion of Power Distribution				
	System.....	8,000 00	6,743 81		6,743 81
O-42	Addition.....	4,700 00	4,611 97		4,611 97
	Winnipeg, Man.—				
	Deer Lodge Hospital:				
O-43	Extension of three storeys and				
	basement with elevator services,				
	enlarging of operating room and				
	other facilities.....	110,000 00	91,536 23		91,536 23
O-43	Construction of two Pavilions.....	105,000 00	33,722 73		33,722 73
O-43	Accommodation for Nurses and				
	Voluntary Aids.....	11,000 00	8,632 18		8,632 18
O-43	Installation of Boiler.....	5,500 00			
	Regina, Sask.—				
O-43	Construction of a Pavilion adjacent				
	to the General Hospital.....	150 00	147 96		147 96

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT—Concluded					
O-43	Grant to the Saskatchewan Anti-Tuberculosis League toward providing an 85 bed extension to Fort Qu'Appelle Sanatorium.....	10,000 00			
	Calgary, Alta.—				
	Colonel Belcher Hospital:				
O-43	Addition.....	200 00	112 61		112 61
O-43	Additional Hospital Accommodation.....	170,247 00	163,411 51		571,776 01
	Edmonton, Alta.—				
O-44	University Hospital, Erection of two Hospital Pavilions at the University Hospital.....	42,500 00	42,325 31		42,325 31
O-44	Edmonton Hospital, Erection of a Wing to Veterans Pavilion.....	1,500 00			72,519 00
	Vancouver, B.C.—				
	Shaughnessy Hospital:				
O-44	Erection of three prefabricated huts on the grounds of Shaughnessy Hospital.....	40,000 00	34,362 21		34,362 21
O-44	Converting Hyeroft property to 125-bed Annex.....	9,614 00	9,560 30		9,945 60
O-44	Fire Protection.....	57,000 00	42,661 58		42,661 58
O-44	Acoustic Ceilings.....	13,000 00			
O-44	Purchase of Land.....	35,000 00			
NON-CURRENT					
	Committee on Reconstruction.....				37,842 41
	Evacuation of Persons from England..				4,121 97
	Evacuation of Persons from Areas in Canada.....				2,839 73
	Quarantine Station, Saint John.....				54,033 12
	Veterans' Welfare Division.....				558 94
	Departmental Hospitals—				
	Additional Accommodation.....				546,689 24
	Fixtures and Furnishings.....				177,813 81
	Halifax, N.S.—				
	Camp Hill Hospital:				
	Construction of Wing.....				80,603 59
	Enlargement of kitchen and subsidiary services.....				14,617 83
	Rockhead Hospital, Addition.....				25,219 05
	Kentville, N.S.—				
	Nova Scotia Sanatorium, Reconditioning of Pavilion.....				10,000 00
	Saint John, N.B.—				
	Lancaster Hospital:				
	Purchase of land.....				5,000 00
	Hospital Pavilion.....				74,697 64
	Accommodation for Mental Patients.....				16,288 18
	Construction of a one storey building for Hospital Stores and Motor Vehicles.....				4,954 00
	Quebec, P.Q.—				
	Savard Park Hospital, Construction of one storied covered passageway between wings of Hospital.....				6,000 00
	Ste. Anne de Bellevue, P.Q.—				
	Ste. Anne's Hospital, Alterations to Steam Mains.....				16,042 40
	Toronto, Ont.—				
	Christie St. Hospital, Auxiliary Building.....				31,956 16
	London, Ont.—				
	Westminster Hospital, Extension Nurses' Home.....				33,549 16

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
<i>NON-CURRENT—Concluded</i>				
Winnipeg, Man.—				
Deer Lodge Hospital:				
Improvements.....				14,999 85
Purchase of house for Chief Medical Officer.....				8,500 00
Edmonton, Alta.—				
University Hospital, Addition.....				23,980 87
Vancouver, B.C.—				
Shaughnessy Hospital:				
Infectious Unit.....				21,884 20
Hycroft Property, conversion of heating system from oil to coal.....				6,055 00
	<u>\$19,056,602 00</u>	<u>\$17,952,083 87</u>	<u>\$371,752 10</u>	<u>\$41,783,505 11</u>

Allotment: Treatment and Pension Examinations—Members and Ex-members, Defence Forces (Present War)	6,500,000 00
Expenditures.....	\$6,456,039 26

A classification of expenditures follows:

	Naval	Military	Air Force	Ex-defence Forces	Total
Hospital Maintenance	314,506 65	2,006,968 05	135,718 66	1,627,454 87	4,084,648 23
Special Hospital Charges	13,843 30	53,972 11	8,708 63	13,150 35	89,674 39
X-Ray	76,561 75	264,138 56	38,088 55	15,668 25	394,457 11
Medical Fees	30,721 32	249,394 95	25,177 04	45,820 10	351,113 41
Nurses and Attendants	2,859 03	29,006 90	729 85	3,868 15	36,463 93
Medical Supplies	1,350 66	3,514 75	917 80	2,436 11	8,219 32
Orthopaedic Supplies	2,366 66	15,496 66	2,129 45	20,403 44	40,396 21
Dental Services	100 50	582 30	80 92	141,001 29	141,765 01
Funerals				18,561 84	18,561 84
Transportation	643 13	4,211 63	483 90	45,084 19	50,422 85
Miscellaneous	57 50	1,801 52	144 64	1,807 34	3,811 00
Allowances to Patients in hospital.....				1,128,655 38	1,128,655 38
Reconditioning Allowances, etc.				38,341 99	38,341 99
Pension Examinations				69,508 59	69,508 59
	<u>\$ 443,010 50</u>	<u>\$2,629,087 43</u>	<u>\$ 212,179 44</u>	<u>\$3,171,761 89</u>	<u>\$6,456,039 26</u>

See comments under next allotment.

Allotment: Treatment—Royal Canadian Mounted Police.....	100,000 00
Expenditures.....	\$ 95,398 62

A classification of expenditures follows:

Dental Services	19,470 50
Examinations, Special Constables.....	2,395 66
Medical Fees and Drugs, Dependents.....	3,882 86
Medical Fees and Drugs, Force.....	28,240 33
Maintenance	39,412 60
Drugs for Prisoners	277 32
Orthopaedic Appliances	1,550 13
Transportation	169 22
	<u>\$ 95,398 62</u>

The following comments relate to the expenditure from both of the above allotments.

Of the total expenditure under the two allotments above, the sum of \$3,097,047.26 is for services supplied through Departmental Institutions (hospital maintenance, clinics, pension examinations, etc.). The corresponding credit appears in the details of Vote 206—Care of Patients.

Direct payments exceeding \$5,000 were made as follows: Alexandra Hospital, Montreal, \$11,123.10; Brandon General Hospital, \$12,044; Brant Sanatorium, Brantford, \$15,131; Canadian National Railways, \$33,299.50; Canadian Pacific Railway Co., \$21,710.77; Central Alberta Sanatorium, Calgary, \$30,390.55; City of Prince George Hospital Society, \$6,811; City of Sydney Hospital, \$9,846.50; Clinique Roy Rousseau, Mastai, P.Q., \$42,354.75; Dominion Government, Department of National Defence, \$87,778.80; Enfant Jesus Hospital, Quebec, \$38,713.55; Fort William Sanatorium, \$6,839; Freeport Sanatorium, Kitchener, \$11,289; Grace Dart Home Hospital, Montreal, \$7,456; Grace Hospital, Windsor, \$10,820.50; Hamilton Health Association, \$36,872; Hotel Dieu Hospital, Gaspé, \$9,875.50; Hotel Dieu Hospital, Kingston, \$13,799.50; Hotel Dieu Hospital, Sherbrooke, \$9,616.15; Hotel Dieu St. Vallier, Chicoutimi, \$15,980; Jeffery Hales Hospital, Quebec, \$13,962.40; Kingston General Hospital, \$33,234.60; London Health Association, \$21,701; Manitoba Sanatorium, \$9,613.50; Montreal General Hospital, \$27,963.93; Montreal Neurological Institute, \$29,349.64; Municipal Hospital, Winnipeg, \$47,729.75; National Sanatorium Association, Muskoka, \$14,574; Notre Dame Hospital, Montreal, \$96,781.25; Nova Scotia Hospital, Dartmouth, \$12,284.15; Nova Scotia Sanatorium, Kentville, \$47,634; Ottawa Civic Hospital, \$73,696.15; Pasteur Hospital, Montreal, \$4,735; Port Arthur General Hospital, \$8,410.25; Prince Rupert General Hospital, \$7,431.93; Provincial Hospital, Fairville, N.B., \$9,829.42; Provincial Mental Hospital, Essondale, \$13,951.77; Provincial Sanatorium, Charlottetown, \$11,619.99; Regina General Hospital, \$65,577.80; Regina Grey Nuns' Hospital, \$6,405.85; Riverdale Isolation Hospital, Toronto, \$32,301.70; Royal Jubilee Hospital, Victoria, \$37,766.40; Royal Ottawa Sanatorium, \$11,608.90; Royal Victoria Hospital, Montreal, \$82,031.25; St. Boniface Sanatorium, \$16,068.90; St. Charles Hospital, St. Hyacinthe, \$25,284.60; Saint John General Hospital, \$26,511.85; Saint John Tuberculosis Hospital, \$38,136; St. Joseph's General Hospital, North Bay, \$5,366.60; St. Joseph's Hospital, Comox, \$6,676.35; St. Joseph's Hospital, Rimouski, \$8,035.30; St. Joseph's Hospital, Victoria, \$10,600.75; St. Michel Sanatorium, Roberval, \$8,888.05; St. Vincent de Paul General Hospital, Sherbrooke, \$6,023.10; St. Sacrament Hospital, Quebec, \$45,358.50; St. Paul's Hospital, Saskatoon, \$7,907.20; Saskatchewan Anti-Tuberculosis League, \$49,911.28; Saskatoon City Hospital, \$26,287.17; Treasurer of the United States, \$12,036.55; University of Alberta Hospital, Edmonton, \$91,716.50; Vancouver General Hospital, \$17,980.47; Vernon Jubilee Hospital, \$8,731; Victoria Hospital, London, \$10,230.80; Victoria Hospital, Prince Albert, \$10,437.90; Victoria Public Hospital, Fredericton, \$9,573.79; Welfare Revenue Trust Account, Vancouver, \$48,586.55.

Direct payments exceeding \$1,000 for medical fees were made to the following doctors: E. A. Bartram, London, \$1,294; Hamilton Baxter, Montreal, \$1,060; G. Bertrand, Sherbrooke, \$2,425.50; T. A. Briggs, Courtenay, \$1,949.25; W. G. Brock, Winnipeg, \$1,135.51; J. F. Burgess, Montreal, \$2,745; S. Caron, Mastai, P.Q., \$3,092.50; O. E. Caza, Valleyfield, \$1,468.50; R. E. Coleman, Prince Rupert, \$2,383.50; J. L. Coltart, Kamloops, \$1,778.50; W. V. Cone, Montreal, \$5,521.50; D. J. M. Crawford, Trail, \$1,301; H. A. Creighton, Lunenburg, \$1,183.05; A. L. Crewson, Cornwall, \$1,170; A. P. Crockett, Fredericton, \$1,009; W. A. Dafoe, Toronto, \$1,015; G. E. Darby, Bella Bella, B.C., \$1,718.75; F. J. Desmond, Moncton, \$1,139; J. K. M. Dickie, Ottawa, \$1,273.63; O. M. Drouillard, Chatham, \$1,391; A. R. Elvidge, Montreal, \$6,430; H. S. Everett, St. Stephen, \$1,623.50; G. Fenton, Ottawa, \$2,530.86; C. R. Fiset, Sorel, \$1,549; G. D. Gordon, Kitchener, \$1,247.92; J. H. B. Grant, Vancouver, \$1,958; W. G. Gray, Sarnia, \$1,288; L. M. Greene, Smithers, B.C., \$1,322; W. N. Hardman, Chatham, \$1,183.70; F. R. Harvey, Kitchener, \$2,135; R. E. Holmes, Windsor, \$3,797; G. Hooper, Ottawa, \$1,421; A. D. Irvine, Edmonton, \$3,070; P. E. Laflamme, Sudbury, \$2,711.88; J. P. Lantz, Charlottetown, \$1,020.50; G. Lapointe, Chicoutimi, \$1,074; T. R. Little, Ottawa, \$1,525; L. Longtin, Montreal, \$2,815; G. B. Loomis, Sherbrooke, \$1,476.50; E. J. Lyon, Prince George, \$1,441.50; H. J. Mack, Cornwall, \$2,111.03; J. R. McAvoy, Brockville, \$1,120.50; C. C. McCullough, Fort William, \$1,227.75; W. H. McMillan, Thorold, \$1,015.25; G. McNeill, London, \$1,627.50; L. R. Meech, North Sydney, \$1,879; A. G. Morris, London, \$1,950.50; D. K. Murray, Liverpool, \$1,688.50; G. W. Mylks, Kingston, \$1,360; L. A. C. Pantou, Kelowna, \$2,010; M. R. Parkin, Regina, \$1,218.75; W. G. Penfield, Montreal, \$1,410; E. Plante, Sherbrooke, \$2,466.50; R. E. Price, Amherst, \$1,124; G. A. Ramsay, London, \$1,911.50; Richards, Singleton and Hall, Toronto, \$2,197.50; J. J. Ringuet, Rimouski, \$2,685.15; O. E. Rothwell, Regina, \$2,313.87; R. Roy, Levis, \$1,566; C. K. Russel, Montreal, \$1,835; G. B. Sexton, London, \$1,779.50; Emerson Smith, Montreal, \$2,542; P. D. Spohn, Waterloo, \$2,210.50; N. W. Strong, Vernon, \$1,300; G. E. Tanner, Midland, \$1,106.50; W. P. Tew, London, \$3,329; E. Tremblay, Chicoutimi, \$2,368; R. Turcot, Quebec, \$1,061; H. C. Wallace, Wainwright, \$1,239; O. S. Waugh, Winnipeg, \$1,405; D. Wheeler, and H. M. Edmison, Winnipeg, \$5,882; H. F. Whittaker, Edmonton, \$1,516.75; J. C. Wickwire, Liverpool, \$2,141.95; G. S. Williamson, Ottawa, \$1,448; G. T. Zumstein, St. Catharines, \$1,377.35.

Allotment: Pensions—Defence Forces, Fishermen and Seamen, Special Constables, R.C.M.P., Civil Servants, Auxiliary Services and Civil Defence Workers....	5,700,000 00
Expenditures.....	\$5,637,001 83

A break-down of expenditures by classes, with the number of pensions in payment at March 31, 1944, shown in brackets, follows:—

Disabled and Deceased Ex-members of the Army, Navy and Air Force.....	(10,561)	4,737,659 81
Reserve Force	(183)	67,663 12
Royal Canadian Mounted Police	(4)	926 52
Seamen	(381)	228,597 32
Auxiliary Force	(1)	1,244 04
Civilian Employees	(6)	5,083 87
Air Training Plan	(1,331)	570,580 15
Supplementary—Imperial	(54)	12,028 65
Supplementary—Italian and Belgian	(4)	1,429 68
C.W.A.C.	(18)	4,778 55
W.R.C.N.S.	(1)	95 98
R.C.A.F. (W.D.)	(6)	1,234 15
Canadian Corps of Firefighters	(8)	2,331 90
Injury Allowances—Civil Defence Workers	(3)	1,166 74
Pensions—Civil Defence Workers	(3)	1,764 01
Reconditioning Cases	(2)	417 34
	(12,566)	\$5,637,001 83

Allotment: Civil Defence	1,886,200 00
Expenditures.....	\$1,724,108 91

A classification of expenditures follows:

Salaries	17,365 49
Cost of Living Bonus and Other Pay-list Items.....	1,131 16
Books, publications, films, etc.	65,326 22
Telephones, Telegrams and Postage.....	313 43
Clothing for Working Parties	406,277 00
Fire Protection Apparatus.....	666,644 07
First Aid Equipment	25,625 42
Steel Helmets	38,124 39
Respirators—Civilian	256,448 43
Miscellaneous Equipment	2,518 89
Installations and Maintenance of Sirens	47,866 99
Payments to—Ottawa Federal District	2,137 31
Nova Scotia	27,995 88
Prince Edward Island.....	6,750 00
New Brunswick	39,210 00
Ontario	68,944 87
British Columbia	97,088 73
Miscellaneous Expense	1,697 91
Professional and Special Services.....	11,060 00
Office and Miscellaneous Supplies.....	6,824 41
Badges, Arm Bands, Flashlights, etc.	13,895 61
Decontamination Supplies	6,851 39
Freight, Cartage and Express.....	14,624 42
Transportation and Travelling Expenses.....	5,355 92
Evacuation of Persons from Threatened Areas.....	5,734 08
	1,835,812 02
Less—Salvage	108,321 86
Fines for blackout infringements.....	270 00
Sale of respirators	3,111 25
	111,703 11
	\$1,724,108 91

As of March 31, 1944, there were 8 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date, or at date of separation (shown in brackets): F. C. Badgley, \$4,620; Hon. R. J. Manion (July 2), \$8,000; A. Ross, \$8,000.

The following who served without salary received living allowances (at a per diem rate of \$10) as follows: H. G. Eakins, \$2,750; J. N. Lyons, \$1,420; F. A. Magee, \$3,080; S. F. M. Moodie, \$650; D. Murie, \$3,660; I. M. Rabinowitch, \$800.

Suppliers receiving \$5,000 or more: Backstay Standard Co., Ltd., \$9,855.02; Bickle Seagrave Ltd., \$392,669.48; Province of British Columbia, \$97,088.73; British Columbia Telephone Co., \$6,196.95; Burlee Ltd., \$13,852.28; Canadian General Rubber Co., \$27,496.90; Coulter Copper Brass Co., Ltd., \$114,524.01; Dominion Government, Department of Munitions and Supply, \$69,699.98. Department of National Defence, \$209,064.63; Department of Public Printing and Stationery, \$67,050.50; Dominion Rubber Co., Ltd., \$110,284.85; Dominion Textile Co., Ltd., \$73,679.24; Dunlop Tire and Rubber Goods Co., \$25,434.72; B. F. Goodrich Rubber Co., Bi-Lateral Fire Hose Division, \$17,931.82; Goodyear Tire and Rubber Co., Ltd., \$38,383.73; Gutta Percha Rubber Co., Ltd., \$13,686.56; Horn Bros., Woollens, \$8,554.57; The Milnes, \$8,701.41; Miner Rubber Co., Ltd., \$188,722.47; City of Montreal, \$13,818.75; Province of New Brunswick, \$39,210; Province of Nova Scotia, \$27,995.88; Province of Ontario, \$68,944.87; C. H. Petch, \$58,968.26; Poole Company, \$25,801.66; Province of Prince Edward Island, \$6,750; Provincial Civilian Protection Committee, Vancouver, \$10,890.20; Scythes Co., Ltd., \$19,122.49; Viceroy Manufacturing Co., Ltd., \$12,910.21; Jack Watson & Co., Ltd., \$10,320.70.

Travelling expenses in excess of \$300 were paid to: J. N. Lyons, \$546.50; F. A. Magee, \$322.97; S. F. M. Moodie, \$1,522.58; D. Murie, \$350.74; A. Ross, \$1,220.61.

Allotment: Investigations—Dependents' Allowance Board	80,000 00
Expenditures	\$ 70,338 42

Expenditures consist of: investigation costs by social agencies, \$17,456.64; investigation costs by staff of this Department, \$52,415.10 (credited in main to Vote 194); miscellaneous expense, \$466.68.

Allotment: Inspection of Industrial Plants	24,000 00
Expenditures	\$ 19,124 05

Expenditures consist of: salaries, \$12,535.86; cost of living bonus, \$679.71; materials and supplies, \$2,066.85; transportation and travelling, \$3,827.33; miscellaneous expense, \$14.30.

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): J. A. Paul (July 18), \$2,760; G. W. Rogers, \$2,820.

As of March 31, 1944, there were 3 employees receiving war duties supplements.

Travelling expenses in excess of \$300 were paid to: C. F. Blackler, \$1,298.44; R. H. Elfstrom, \$542.82; G. W. Rogers, \$1,032.56.

Allotment: Treatment of Canadian Fishermen and Seamen	1,000 00
Expenditures	\$ 968 23

Allotment: Laboratory of Hygiene—Bacteriological and Biological Services to the Department of National Defence	27,000 00
Expenditures	\$ 19,947 49

This allotment covers the additional cost of bacteriological and biological laboratory services required by the Department of National Defence.

Expenditures consist of: salaries, \$8,088.92; cost of living bonus, \$653.51; equipment, \$1,203.34; materials and supplies, \$9,774.11; transportation and travelling, \$207.63; miscellaneous expense, \$19.98.

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): R. H. Allen, \$3,900; J. D. Lee (Aug. 31), \$2,460.

Allotment: Public Health Engineering—Inspection of Camp Sites and Airports for the Department of National Defence in connection with Sanitation and Water Supply	33,000 00
Expenditures	\$ 30,087 61

This allotment covers the cost of assistance rendered the Department of National Defence in the selection of camp sites, testing of water supplies and the designing of sewage treatment plants.

Expenditures consist of: salaries, \$14,919.92; cost of living bonus, \$1,100.91; telephones, telegrams and postage, \$493.29; materials and supplies, \$296.47; transportation and travelling, \$12,613.50; miscellaneous expense, \$663.52.

As of March 31, 1944, there were 7 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: A. J. Carlson, \$2,580.

As of March 31, 1944, there was one employee receiving a war duties supplement.

Travelling expenses in excess of \$300 were paid to: F. M. Brickenden, \$1,323.77; A. J. Carlson, \$987.80; G. H. Edgecombe, \$1,640.24; W. R. Edmonds, \$582.04; J. D. Lee, \$476.31; W. G. McKay, \$1,628.21; J. R. Menzies, \$918.06; R. K. Pequegnat, \$741.51; A. H. Perry, \$2,033.38; A. Richardson, \$1,153.28.

Allotment: Food and Drugs—Examination of Supplies for the Department of National Defence	
Expenditures	10,000 00
	\$ 10,000 00

This allotment covers cost of analyses and reports on samples of supplies submitted by the Department of National Defence.

Allotment: Quarantine Service at the ports of Halifax, Quebec, Sydney, Montreal, Saint John, Lunenburg and other Ports	
Expenditures	80,000 00
	\$ 74,197 87

Expenditures consist of: salaries, \$38,377.26; cost of living bonus, \$1,068.87; laboratory services provided by Department of Health, Nova Scotia, \$1,200; maintenance of boats, \$15,834.02; hire of additional boats for doctors at Sydney Harbour, \$11,067.74; materials and supplies, \$6,649.98.

As of March 31, 1944, there were 13 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: W. I. Bent, \$3,540; P. Cartier, \$3,540; M. J. DeKoven, \$3,540; W. H. Frost, \$3,540; G. S. Harris, \$3,540; H. G. Joyce, \$3,540; W. A. McDonald, \$3,540; A. J. McIntyre, \$3,540 (plus war duties supplement, \$540); B. C. Sullivan, \$3,540.

Suppliers receiving \$5,000 or more: Armstrong Bros., Vancouver, \$7,790; Halifax Shipyards Ltd., \$6,976.50; Ivan Fleet, Halifax, \$11,067.74.

Allotment: Hire of Boat—Halifax Harbour and Bedford Basin in connection with vessels awaiting convoy	
Expenditures	15,600 00
	\$ 15,450 00

This boat was used for special transportation and treatment service in connection with vessels anchored in Halifax Harbour and Bedford Basin. The above amount was paid to R. E. Welch, the rate being \$1,200 per month to December 15, 1943, and \$1,500 per month to March 31, 1944.

Allotment: Committee on Demobilization	
Expenditures	5,900 00
	\$ 5,519 21

Expenditures consist of: salaries, \$4,750; travelling expenses, \$616.83; miscellaneous expense, \$152.38.

As of March 31, 1944, there was 1 employee paid from this account: C. N. Senior, \$3,000 (see also Vote 193), who replaced R. England, \$6,000 (Oct. 31).

Allotment: Post-discharge re-establishment—Payment of out-of-work benefits	
Expenditures	500,000 00
	\$ 472,434 16

These expenditures incurred under authority of P.C. 7633 of October 1, 1941, consist of payments as follows: out-of-work benefits, \$54,651.92; vocational training benefits, \$214,152.97; agricultural and other benefits, \$28,937.38; benefits to temporarily incapacitated, \$61,593.18; benefits for interrupted education, \$19,069.98; tuition fees, \$15,407.55; contributions to Unemployment Insurance Commission, \$73,972.46; transportation and travelling, applicants and recipients, \$4,648.72.

Allotment: Processing, Storage and Distribution of Blood for Transfusion—Connaught Laboratories, Toronto	520,000 00
Expenditures	\$ 512,572 56

Expenditures represent payments to Connaught Laboratories for enlargement of plant and purchase of equipment, \$81,541.76; supplies, \$240,203.56; and operation and maintenance expenses, \$190,827.24.

Allotment: Maintenance, medical and other care of incapacitated non-resident seamen	40,000 00
Expenditures	\$ 33,522 01

Maintenance accounts of \$2,000 and over were paid as follows: Norwegian Convalescent Home, Chester, N.S., \$3,696.73; Nova Scotia Hospital, Dartmouth, N.S., \$8,596.82; Nova Scotia Sanatorium, Kentville, N.S., \$2,193; Royal Edward Laurentian Hospital, Ste. Agathe des Monts, Que., \$4,040.55; Sanatorium Notre Dame de Lourdes, Vallee Lourdes, N.B., \$2,146.

Allotment: Processing, Storage and Distribution of Blood for Transfusion (Montreal University)	105,000 00
Expenditures	\$ 88,042 15

Expenditures represent payments to University of Montreal for enlargement of plant and purchase of equipment, \$51,980.83 and for operating expenses, \$36,061.32.

Allotment: Detention Allowances—Canadian Seamen	395,496 40
Expenditures	\$ 369,716 10

This allotment provides under P.C. 12/4209, June 12, 1941, for the cost of compensation to seamen who have been captured and detained by the enemy. The individual accounts are credited with the full salary of the internees each month, but payments are only made to their dependents. The balances to the credit of these men are steadily accumulating and at March 31, 1944, amounted to \$295,496.40, which was charged to this allotment and credited to the Detention Allowances Fund—Canadian Seamen Account (see under Open Accounts further on in this section). The amount due each individual will be paid from the Fund on his release from internment.

Allotment: Assistance in maintenance of Health Unit at Prince Rupert, B.C.	4,080 00
Expenditures	\$ 4,080 00

Expenditures cover the Department's share in the maintenance of the Health Unit at Prince Rupert, B.C., representing the reimbursement to the Province of British Columbia of the salary of R. J. MacDonald for the fiscal year.

Allotment: Grants to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada	250,000 00
Expenditures	\$ 200,000 00

Payments were made under authority of P.C. 72/6073, July 14, 1942, to the Canadian Nurses' Association.

Allotment: Contingency fund for the temporary assistance of discharged members of the Forces	5,000 00
Expenditures	\$ 1,359 32

To provide for the cost of temporary assistance to discharged members of the forces by means of small loans. These expenditures are recoverable.

Allotment: Reserve Stores (Revolving Account)	93,915 00
Expenditures.....\$	39,418 47

An estimate of \$500,000 was authorized by Treasury Board in 1941-42 (T 218078 B., March 6, 1942) for the purpose of acquiring a reserve of hospital stores and equipment, as authorized by P.C. 6695, November 19, 1940. When such goods are transferred to active use, the pertinent appropriation is charged and the amount credited to this allotment. The net expenditure to March 31, 1944, against the original estimate of \$500,000 is \$445,503 12, and represents the value of goods on hand which will eventually be charged to other appropriations or War allotments.

Suppliers receiving \$5,000 or more: Dominion Textile Co., Ltd., \$26,146.47; The T. Eaton Co., Ltd., \$14,894.65; Horn Brothers Woollen Co., Ltd., \$15,919.20; Poole Company, \$21,660.69; Simmons Ltd., \$46,856.85; Sovereign Potters Ltd., \$11,990.72; Vilas Furniture Co., Ltd., \$16,633.30; Robert C. Wilkins Co., Ltd., \$5,952.19.

The gross expenditures in the fiscal year amounted to \$222,314.69. Refunds for issues from stores amounted to \$182,896.22.

Allotment: Contribution toward Providing Essential Minimum Standards of Health Services in the City of Halifax.....\$	5,000 00
Expenditures.....	nil

Allotment: Rat and Flea Survey.....	5,000 00
Expenditures.....\$	3,284 43

This amount was allotted to cover the costs of conducting a survey at Vancouver, Halifax and certain other ports on the Canadian seaboard to collect factual information in relation to the protection of the said areas from the spread of certain communicable diseases including bubonic plague.

Payments were made to G. H. Dowling, \$980.33; and J. B. Poole, \$787.14, for conducting this survey, the balance of expenditure being for local labour and supplies.

Allotment: Survey of Ganaraska, Ontario, Watershed.....	1,961 00
Expenditures.....\$	1,961 00

This payment was made to the Provincial Treasurer, Province of Ontario, being fifty per cent of the balance of the expenditure incurred by the Department of Lands and Forests in connection with the Ganaraska Watershed Survey.

Allotment: Chloramination of Water Systems—Nanaimo, Prince Rupert and Victoria....	80,000 00
Expenditures.....\$	9,564 65

Payment was made to the Corporation of Nanaimo, B.C.

Allotment: Chloramination of Water Systems—Greater Vancouver, North Vancouver City and District	90,000 00
Expenditures.....\$	28,362 01

Payments were made to the City of North Vancouver, \$12,399.49 and to the District of North Vancouver, \$15,962.52.

Allotment: Fort St. John, B.C.—Drilling of Wells, erection of pump house, purchase and installation of pumping equipment.....	10,000 00
Expenditures.....\$	10,000 00

This payment of \$10,000 was made to the Department of Transport under the direction of which the work was done. Expenditures during the fiscal year totalled \$5,837.66, and the balance of \$4,162.34 will be refunded to this Department and credited to Special Receipts—Refunds to Previous Years' War Expenditures in the fiscal year 1944-45.

Payments were made as follows: G. Klettke, drilling of well, \$3,902.70; Western Construction and Lumber Co., construction of pumphouse and chimney, \$1,635; miscellaneous supplies and expense, \$299.96.

Allotment: Dawson Creek, B.C., Water Supply	125,000 00
Expenditures	\$ 88,164 88

The above project was carried out under authority of P.C. 6993 of September 3, 1943, by the Department of Transport, and payments were made as follows: Bennett and White Construction Co., Vancouver, \$45,904.83; Canadian Ludlow Valve Manufacturing Co., Montreal, \$2,754.92; Drummond McCall and Co., Montreal, \$2,913.64; Gordon and Belyea Ltd., Vancouver, \$32,346.93; wages, \$1,750.69; travelling expenses, F. H. Small, \$332.40, W. M. Tufts, \$131.70, J. Winters, \$47.10, M. J. Yasheyko, \$408.50; miscellaneous supplies and expense, \$1,574.17.

Allotment: Prince Rupert, B.C., Improvement to Water Supply	\$ 5,000 00
Expenditures	nil

Allotment: Halifax, N.S.—Camp Hill Hospital, Additions	\$ 1,100 00
Expenditures	nil

Allotment: Halifax, N.S.—Camp Hill Hospital, Construction of additional storey to Administration Building, setting up of clinics and alterations to old Laundry Building	34,995 00
Expenditures	\$ 32,368 24

A contract for \$18,700 was awarded in 1942-43 through the Department of Public Works to A. E. Farley.

Payments from the above allotment were: A. E. Farley, \$31,463 (including extras); inspection charges, \$905.24.

Allotment: Halifax, N.S.—Camp Hill Hospital, Paving	9,729 00
Expenditures	\$ 9,729 00

A contract for \$9,729 was awarded through the Department of Public Works to Standard Paving Maritime Limited and payment in full was made to the contractor.

Allotment: Halifax, N.S.—Camp Hill Hospital, Extension to Service Wing	25,000 00
Expenditures	\$ 59 92

The above expenditures were for printing and advertising.

Allotment: Halifax, N.S.—Rockhead Hospital, Installation of Elevator	2,001 00
Expenditures	\$ 1,331 00

A contract for \$4,280 was awarded in 1942-43 through the Department of Public Works to Rollofson Elevator Co.

The above expenditures represent the balance due the contractor.

Allotment: Halifax, N.S.—Rockhead Hospital, Purchase of land.....	8,400 00
Expenditures.....\$	1,800 00

Under P.C. 8882 of November 18, 1943, authority was given the Department to purchase certain land adjacent to Rockhead Hospital, Halifax.

Payment of \$1,800 was made to Mrs. J. MacDonald and W. C. Dunlop during the fiscal year for part of the land to be purchased.

Allotment: Lunenburg, N.S.—Marine Hospital, Repairs to and rebuilding of Sewage System	4,500 00
Expenditures.....\$	3,991 00

A contract for \$4,188 was awarded through the Department of Public Works to R. E. Corkum. Payments were: R. E. Corkum, \$3,988; testing, \$3.

Allotment: Saint John, N.B.—Lancaster Hospital, Additional Accommodation.....	157,000 00
Expenditures.....\$	156,745 58

A contract for \$212,000 was awarded through the Department of Public Works to the Maritime Construction Company.

Payments were: Maritime Construction Co., \$155,138 20; printing and advertising, \$110.51; inspection charges, \$1,496.87.

Allotment: Saint John, N.B.—Lancaster Hospital, Alterations and Additions.....	4,000 00
Expenditures.....\$	3,918 70

A contract for \$121,680 was awarded in 1941-42 through the Department of Public Works to R. A. Corbett and Co., Ltd.

The above expenditures represent the final payment to the contractor.

Allotment: Saint John, N.B.—Lancaster Hospital, Reconditioning basement.....	12,000 00
Expenditures.....\$	11,857 86

A contract for \$10,693.94 was awarded through the Department of Public Works to R. A. Corbett and Co., Ltd.

The above amount represents payment in full to the contractor including \$1,163.92 for extras.

Allotment: Quebec, P.Q.—Savard Park Hospital, Construction of Wing.....	2,254 00
Expenditures.....\$	2,101 07

A contract for \$130,920 was awarded in 1941-42 through the Department of Public Works to Frs. Jobin, Inc. Payments from the above allotment were: Frs. Jobin, Inc., \$1,700; architect's fees, \$401.07.

Allotment: Montreal District Office—Construction and Alterations.....	13,000 00
Expenditures.....\$	12,790 19

A contract for \$12,652 was awarded through the Department of Public Works to Deakin and Stewart Ltd. Payments were: Deakin and Stewart Ltd., \$12,652; printing and advertising, \$138.19.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Additional Accommodation for Mental Patients	100,000 00
Expenditures.....	\$ 60,536 67

A contract for \$669,000 was awarded through the Department of Public Works to the Concrete Construction Co., Ltd.

Payments were: Concrete Construction Co., Ltd., \$58,698; architect's fees, Lucien Sarra-Bournet, \$1,320.70; Montreal Light, Heat and Power Co., \$384.35; advertising and printing, \$133.62.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Alterations and Extensions.. \$	2,071 00
Expenditures.....	nil

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Extension.....	70,000 00
Expenditures.....	\$ 64,902 60

A contract for \$58,659 was awarded through the Department of Public Works to Charles Duranceau Ltd. Payments were: Charles Duranceau Ltd., \$61,812, including \$3,153 for extras; architects' fees, E. J. Turcotte, \$3,090.60.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Alterations and Extensions to Nurses' Residence	51,000 00
Expenditures.....	\$ 50,235 69

A contract for \$46,000 was awarded in 1942-43 through the Department of Public Works to Edouard Leger. Payments from the above allotment were: Edouard Leger, \$49,053 (extras, \$3,553; withheld for completion, \$500); advertising and printing, \$67.75; architect's fees, E. J. Turcotte, \$1,114.94.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Extension.....	30,000 00
Expenditures.....	\$ 16,860 00

This work was arranged through the Department and the above amount was paid to Edouard Leger.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Erection of three staff houses and recreation building.....	4,396 80
Expenditures.....	\$ 4,396 80

A contract for \$128,498 was awarded in 1941-42 through the Department of Public Works to the Concrete Construction Co., Ltd.

Expenditures from the above allotment represent a further balance due the contractor.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Extensions.....	27,000 00
Expenditures.....	\$ 25,229 60

Contracts for \$18,183 were awarded through the Department of Public Works as follows: Stores Building, \$6,183, to Edouard Leger; Central Heating Plant, \$12,000 to the Moulton Co., Ltd.

Payments were:—Stores Building: Edouard Leger, \$6,183; printing and advertising, \$67.18; Central Heating Plant: The Moulton Co., Ltd., \$12,000; advertising and printing, \$71.48; Lake Shore Plumbing Reg'd., \$1,855.31; Ross and Greig, \$2,100; W. D. St. Cyr, \$2,952.63.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Construction and Equip-	
ment of Dining Room, Kitchen and Stores Building.....	127,000 00
Expenditures.....	\$ 89,658 52

A contract for \$157,500 was awarded through the Department of Munitions and Supply to Charles A. Durancieu Ltd., Montreal, and the sum of \$72,143.71 was paid the contractor. Equipment transferred from Reserve Stores Revolving Account of the Department amounted to \$17,514.81.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Alterations to Electrical	
Distribution System	9,500 00
Expenditures.....	\$ 90 99

The above expenditures cover advertising and printing.

Allotment: Ste. Anne de Bellevue, P.Q.—Ste. Anne's Hospital, Hydrant System and Fire	
Walls	47,500 00
Expenditures.....	\$ 4,763 00

A contract for \$25,500 was awarded through the Department of Public Works to Frank Ross Construction Limited.

Payments were: Frank Ross Construction Ltd., \$4,613.50; advertising and printing, \$87.10; inspection charges, \$63.

Allotment: Ottawa, Ont.—Civic Hospital, Construction of a Hospital Unit adjacent to the	
Ottawa Civic Hospital.....	160,284 00
Expenditures.....	\$ 158,259 13

A contract for \$294,931 was awarded in 1942-43 through the Department of Public Works to Ross Meagher Ltd.

Payments from the above allotment were: Ross Meagher Ltd., \$137,884.83 (\$1,000 withheld for completion); Bell Telephone Co., \$286.15; J. A. Ewart, architect, \$3,124.91, Fred. A. Wilson, \$3,891; purchase of equipment, \$13,072.24.

Allotment: Ottawa, Ont.—John Street Laboratories, Addition.....	3,000 00
Expenditures.....	\$ 2,984 10

This construction was arranged through the Department of Public Works and payment of the above amount was made to Wm. D'Aoust.

Allotment: Ottawa, Ont.—John St. Laboratories, Extension to Animal Breeding Building..	15,000 00
Expenditures.....	\$ 7,568 86

A contract for \$14,450 was awarded through the Department of Public Works to H. Dagenais. Payments were: H. Dagenais, \$7,493.85; advertising and printing, \$75.01.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Purchase	
of Lands and Buildings.....	13,750 00
Expenditures.....	\$ 13,750 00

P.C. 1008 of May 18, 1943, authorized the purchase of certain land in Gloucester Township for the establishment of the Rideau Health and Occupational Centre.

Payments were made as follows: L. L. M. and L. J. Green, \$12,750; Eliza Billings, \$400; Township of Gloucester, \$600.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Improvements to Buildings	25,000 00
Expenditures	\$ 19,052 80

This allotment was provided for expenses in connection with improvement of the buildings on the property at time of purchase by the Department.

Suppliers receiving \$500 or more: J. Davidson Sons, \$751.07; W. G. Edge Ltd., \$1,014; H. G. Francis, \$830; The G. M. French Lumber Co., \$1,098.48; J. B. Garland Son Co., \$676.96; Green Valley Lumber Co., \$540.72; International Water Supply, \$1,669.50; J. D. Sanderson Co., \$567; Wright Bros., Supply Ltd., \$807.99.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Construction	200 00
Expenditures	\$ 191 48

Payments were made as follows: advertising and printing, \$140.33; inspection charges, \$51.15.

Allotment: Toronto, Ont.—Christie Street Hospital, Addition	28,000 00
Expenditures	\$ 20,044 48

A contract for \$28,625 was awarded through the Department of Public Works to Bennett and Wright Ltd.

Payments were: Bennett and Wright Ltd., \$19,949 (\$8,700 withheld for completion; extras, \$24); advertising and printing, \$95.48.

Allotment: Toronto, Ont.—Christie Street Hospital, Additional Storey, Orthopaedic and Surgical Appliance Factory	20,000 00
Expenditures	\$ 15,543 61

A contract for \$15,451.40 was awarded through the Department of Public Works to the Redfern Construction Co., Ltd., which was paid this amount. Advertising and printing amounted to \$92.21.

Allotment: Toronto, Ont.—Christie Street Hospital, Additional Hospital and Office Accommodation	\$ 12,000 00
Expenditures	nil

Allotment: Toronto, Ont.—Christie Street Hospital, Orthopaedic and Surgical Appliances Building, Alterations	5,500 00
Expenditures	\$ 5,470 00

This work was arranged through the Department and the above amount was paid to Evan S. Martin.

Allotment: Toronto, Ont.—Christie Street Hospital, Alterations to Ceilings and Lighting System	40,000 00
Expenditures	\$ 39,370 00

The contract for \$39,370 was awarded to the Redfern Construction Co., Ltd., Toronto, and this amount was paid to the contractor.

Allotment: Toronto, Ont.—Christie Street Hospital, Davenport Annex, Storage Building..	17,000 00
Expenditures.....\$	16,441 62

A contract for \$11,685 was awarded through the Department of Public Works to the Dickie Construction Co., Ltd.

Payments were: Dickie Construction Co., Ltd., \$16,358 (\$50 withheld for completion; extras, \$4,723); advertising and printing, \$83.60.

Allotment: Toronto, Ont.—Expropriation of Odd Fellows Home, Davenport Road.....	225,807 80
Expenditures.....\$	225,718 62

The expropriation was made under authority of P.C. 9009, October 1, 1942, and a distribution of the expenditures follows: cost of real property, \$215,000; cost of equipment, \$3,244; interest from October 6, 1942, to June 15, 1943, \$7,324.62; architect's fee, \$150.

Allotment: Toronto, Ont.—Alterations to Johnston Building.....	7,750 00
Expenditures.....\$	7,702 80

A contract for \$33,080 was awarded through the Department of Public Works to Bennett and Pratt Ltd. Payments were: Bennett and Pratt Ltd., \$7,605; advertising and printing, \$97.80.

Allotment: London, Ont.—Westminster Hospital, Acquisition of a tract of land and construction of Hospital Unit for Mental Patients near Westminster Hospital... 	339,300 00
Expenditures.....\$	330,365 46

The contract for the construction of two colony units amounting to \$362,400 was awarded through the Department of Public Works to the Redfern Construction Co., Ltd.

Payments were: Wm. H. Saunders and J. F. McMillan for the purchase of land, \$14,800; Redfern Construction Co., Ltd., \$313,865.76; printing and advertising, \$318.89; inspection charges, \$1,380.81.

Allotment: London, Ont.—Westminster Hospital, Addition to Infectious Diseases Hospital. 	80,000 00
Expenditures.....\$	77,762 26

A contract for \$101,618 was awarded through the Department of Public Works to the Frontenac Construction Co., Ltd.

Payments were: Frontenac Construction Co., Ltd., \$77,222.62; printing and advertising, \$162.12; inspection charges, \$377.52.

Allotment: London, Ont.—Westminster Hospital, Expansion of Power Distribution System	8,000 00
Expenditures.....\$	6,743 81

A contract for \$6,677 was awarded through the Department of Public Works to Panet Electric. Payments were: Panet Electric, \$6,677; printing and advertising, \$66.81.

Allotment: London, Ont.—Westminster Hospital, Addition.....	4,700 00
Expenditures.....\$	4,611 97

A contract for \$123,475 was awarded through the Department of Public Works to the Frontenac Construction Co., Ltd.

Payments were: Frontenac Construction Co., Ltd., \$4,365; printing and advertising, \$95.95; inspection charges, \$151.02.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Extension of three storeys and basement with elevator services, enlarging of operating room and other facilities	110,000 00
Expenditures.....	\$ 91,536 23

A contract for \$132,283 was awarded through the Department of Public Works to Gerard A. Baert.
Payments were: Gerard A. Baert, \$90,010.80; inspection charges, \$1,525.43.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Construction of two Pavilions.....	105,000 00
Expenditures.....	\$ 33,722 73

A contract for \$407,241 was awarded through the Department of Public Works to Gerard A. Baert.
Payments were: Gerard A. Baert, \$32,787.81; advertising and printing, \$136.88; inspection charges, \$798.04.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Accommodation for Nurses and Voluntary Aides	11,000 00
Expenditures.....	\$ 8,632 18

A contract for \$8,815 was awarded through the Department of Public Works to Fraser MacDonald and Co., Ltd.

Payments were: Fraser MacDonald and Co., Ltd., \$8,580.65 (\$500 being withheld for completion of work; extras, \$265.65); advertising and printing, \$51.53.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Installation of Boiler.....	\$ 5,500 00
Expenditures.....	nil

Allotment: Regina, Sask.—Construction of a Pavilion adjacent to the General Hospital..	150 00
Expenditures.....	\$ 147 96

The above expenditures were for advertising and printing.

Allotment: Regina, Sask.—Grant to the Saskatchewan Anti-Tuberculosis league, toward providing an 85-bed extension to Fort Qu'Appelle Sanatorium.....	\$ 10,000 00
Expenditures.....	nil

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Addition.....	200 00
Expenditures.....	\$ 112 61

The above expenditures were for printing and advertising.

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Additional Hospital Accommodation..	170,247 00
Expenditures.....	\$ 163,411 51

A contract for \$525,675 was awarded in 1941-42 through the Department of Public Works to P. W. Graham and Sons Ltd.

Payments from the above allotment were: P. W. Graham and Sons Ltd., \$161,383.08 (withheld for completion, \$6,500; extras, \$14,469.07); inspection charges, \$2,028.43.

Allotment: Edmonton, Alta.—University Hospital, Erection of two Hospital Pavilions at the University Hospital.....		42,500 00
Expenditures.....	\$	42,325 31

A contract for \$444,444 was awarded through the Department of Public Works to H. A. Macdonald and Co. Payments were: H. A. Macdonald and Co., \$41,458.50; printing and advertising, \$150.75; inspection charges, \$716.06.

Allotment: Edmonton, Alta.—Edmonton Hospital, Erection of a Wing to Veterans' Pavilion		\$ 1,500 00
Expenditures.....		nil

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Erection of three pre-fabricated huts on the grounds of Shaughnessy Hospital.....		40,000 00
Expenditures.....	\$	34,362 21

A contract for \$33,942 was awarded through the Department of Public Works to Allan and Viner Company, Limited.

Payments were: Allan and Viner Company, Limited, \$33,942; advertising and printing, \$78.97; inspection charges, \$341.24.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Converting Hycroft property to 125-bed Annex		9,614 00
Expenditures.....	\$	9,560 30

This construction was arranged through the Department. Suppliers receiving \$1,000 or more: Terminal Sheet Metal Works Ltd., \$1,759; Fred Welsh and Son, \$5,939.24.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Fire Protection.....		57,000 00
Expenditures.....	\$	42,661 58

A contract for \$53,872 was awarded through the Department of Public Works to the Allan and Viner Construction Company Limited.

Payments were: Allan and Viner Construction Company Limited, \$42,584.40 (\$9,500 withheld for completion; extras, \$1,787.60); advertising and printing, \$77.18.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Acoustic Ceilings.....		\$ 13,000 00
Expenditures.....		nil

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Purchase of Land.....		\$ 35,000 00
Expenditures.....		nil

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44	337,778 02
Previous Years—Collectable	591,702 58
—Uncollectable	450,949 84
Total	\$1,380,430 44

Items in excess of \$1,000 in Previous Years--Uncollectable: R. Aitchison, \$5,753.68; C. S. Aitkenhead, \$6,372.78; W. J. Beirnes, \$4,700.35; T. Boucher, \$1,179.35; R. J. Brass, \$1,135.13; H. T. Brewer, \$3,485.15; A. Carey, \$5,960.52; T. H. Carmichael, \$1,520; W. E. Chapman, \$2,053.55; C. E. Christopher, \$2,460; R. G. Cook, \$1,403.06; F. Dann, \$1,855.67; P. A. Davis, \$4,210.16; J. Denning, \$4,585.19; W. J. Duncan, \$3,885.24; A. Foreman, \$2,793.07; C. E. Garrow, \$2,700.50; Thos. Gregg, \$2,533.17; A. W. Haggart, \$1,057.42; F. Hall, \$1,516.18; J. Heaney, \$3,364.19; F. J. Herbert, \$1,011.42; P. C. Hicks, \$1,132.42; R. M. Hughes, \$2,266; H. J. Irwin, \$1,685.34; J. Jerome, \$1,601.47; O. P. Johnston, \$10,897.30; R. Lalis, \$1,400; W. Leigh, \$1,141.01; G. E. Martelle, \$1,100; A. E. R. Mason, \$1,909.31; B. McBrearty, \$5,007.14; J. Millar, \$2,587.96; H. H. Patchell, \$1,000.69; E. Plourde, \$1,034.19; T. D. Potter, \$1,896.90; Province of Quebec *re* Laurentian Sanatorium coal account, \$9,757.17; C. W. Ross, \$2,378.55; G. H. Saunders, \$6,648.69; N. F. Taggart, \$3,321; A. N. Tattersoll, \$1,100; J. Taylor, \$13,830.93; W. Taylor, \$1,790.49; H. H. Timmis, \$1,923.33; W. M. Toye, \$1,180.76; T. M. Vesey, \$1,063.50; W. C. Waddington, \$8,687.41; I. Walters, \$4,059.37; T. N. Ward, \$1,097.75; W. M. Weir, \$1,468.08; Sam White, \$2,793.23; A. Widman, \$1,286.05; J. C. Woodward, \$3,384.51; L. Wright, \$5,078.95; A. E. Yuill, \$5,293.30.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Canadian Patriotic Fund	1 26		1 26	
B Regimental Fund, 230th Forestry Battalion...	1,250 49		100 00	1,150 49
C W. A. Black Benefit Fund	22,150 00			22,150 00
D Florence Martineau (R.C.A.F. Fund)	4,520 00	400 00	425 00	4,495 00
E War Special Assistance Fund.....	8,871 01	3,854 14	538 40	12,186 75
F French State Pensions		30,913 67	30,913 67	
G National Physical Fitness Fund		250,000 00	853 40	249,146 60
H Detention Allowances Fund—Canadian Seamen		295,496 40		295,496 40
I War Service Gratuity Fund	104,835 90	162 92	1,272 64	103,726 18
J Pensions Administration Trust Fund.....	1,101,072 93	1,768,701 80	1,657,048 00	1,212,726 73
	<u>\$1,242,701 59</u>	<u>\$2,349,528 93</u>	<u>\$1,691,152 37</u>	<u>\$1,901,078 15</u>

Payments from accounts A-E inclusive are made on the application of the Canadian Pension Commission.

A The Canadian Patriotic Fund was closed in 1937 and the surplus of \$1,263.86 was transferred to this account which bears the same title and from which payments were made for the relief of distressed families of veterans.

B The original credit in this fund was received from the former trustees of the regimental fund. Payments are made to needy ex-members of the battalion or their dependents.

C A donation of £5,000 by W. A. Black to alleviate any cases of hardship or distress which might occur to members of the Canadian Armed Forces or their dependents while in the United Kingdom.

D A fund of \$12,000 (of which \$5,000 was paid on January 13, 1942) was established by the donor for the benefit of members and ex-members of the Royal Canadian Air Force and their families.

E Donations to this fund are made by individuals and are devoted to the benefit of Canadian Servicemen and their dependents.

F Under authority of P.C. 222 of January 12, 1943, moneys previously held in three accounts by the Bank of Canada for the French State were to be used for such purposes as the meeting of continuing obligations of the French State such as pensions. These pensions are now being paid by the French National Committee of Liberation.

G This account is to be operated in accordance with direction contained in Sec. 8 of the National Physical Fitness Act, c. 29, 1943. Receipts are the transfer of amounts in Votes 499 and 500 (see expenditures) to this account while disbursements are general administrative expenses.

H This fund represents the accumulative balances to the credit of Canadian seamen interned by the enemy. The amount due each individual will be paid to him upon his release from internment. (See also the War allotment "Detention Allowances—Canadian Seamen" in this Section).

- I Represents War Service Gratuities held by the Department for mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the Canadian Expeditionary Force, also the gratuities payable to men discharged from the C.E.F. who cannot be located.
- J Moneys held in this account include: (a) pensions and War Veterans' allowances placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Department and held for the benefit of patients in departmental hospitals; (c) personal funds of patients in departmental hospitals; (d) profits of canteen funds operated in various departmental hospitals, which are used for the benefit of the patients therein.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Insurance and Guaranty Funds—</i>				
Returned Soldiers' Insurance Fund.....	\$ 21,383,159 31	\$ 1,493,672 96	\$ 775,334 12	\$ 22,101,498 15

This fund was authorized under c. 54, Statutes of 1920 and subsequent amendments, for the purpose of insuring the lives of ex-members of the Canadian Expeditionary Force. Receipts are (a) payments of premiums and (b) interest credited at the rate of 4 per cent per annum by the Department of Finance and charged to Interest on Public Debt. Disbursements represent payments of death and disability benefits and cash surrender values.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>War savings Certificates Instalment Purchases—</i>				
Pensions and National Health.....	\$ 7,172 53	\$ 392,076 33	\$ 392,079 09	\$ 7,169 77

Deductions for War Savings Certificates made from pensions, war veterans' allowances and doctor's accounts paid by the Department are credited to this account and cheques in favour of the Bank of Canada are drawn against it as the certificates are fully paid. The above balance represents the incomplete subscriptions at the close of 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Unclaimed Cheques Suspense—</i>				
Pensions and National Health.....	\$ 76 92	\$ 1,066 33	\$ 31 91	\$ 1,111 34

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

1943-44
PUBLIC ACCOUNTS

PART II
P

POST OFFICE DEPARTMENT

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

POST OFFICE DEPARTMENT

Under authority of the Post Office Act, c. 161, R.S. (as amended), and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department also performs certain services of an agency nature for other departments (without remuneration in some instances), the more important of which are: postmasters are required to act as deputy registrars under the provisions of the National Registration regulations; payments on Dominion Government annuities are received; unemployment insurance stamps, radio licences, war savings stamps and certificates are sold; mail is examined for the Foreign Exchange Control Board; and supplies of forms, literature, etc., are distributed to the public on behalf of the Department of National Revenue, Taxation Division, and the Wartime Prices and Trade Board.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations whereas the postmasters of revenue offices, and through them their staffs, except letter carriers, are paid on a commission basis by means of commission warrants issued from headquarters at Ottawa, and cashed out of Post Office funds in their hands. Letter carriers are paid from parliamentary appropriations in all cases. The various post offices are grouped according to postal districts, each district being under the superintendence of a District Director or Superintendent, controlled from departmental headquarters at Ottawa. District Offices are situated at Halifax, Charlottetown, Saint John, Quebec, Montreal, Ottawa, Toronto, London, North Bay, Winnipeg, Moose Jaw, Saskatoon, Edmonton, Calgary and Vancouver.

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	48,485,008 65
War	280,529 65

\$ 48,765,538 30

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	61,106,745 22
----------------	---------------

\$ 61,106,745 22

Receipts and Disbursements—Open Accounts

[9] Floating Debt	1,950,824 13
[10] Deposit and Trust Accounts.....	3,905,939 30
[12] Deferred Credits	3,929 05
[13] Sundry Suspense Accounts.....	27 59

\$5,860,720 07

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page P-20.

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
A Postal Revenue	73,004,398 78	59,175,137 98
B Less: Disbursements	11,933,479 41	10,306,375 74
	<hr/>	<hr/>
C Proceeds from Sales	61,070,919 37	48,868,762 24
D Refunds of Expenditures	32,325 41	37,848 74
E Miscellaneous	2,914 65	19,193 14
	<hr/>	<hr/>
Total Ordinary	61,106,745 22	48,926,472 54
Special Receipts—		
F Refunds of Previous Years' War Expenditures		1 87
	<hr/>	<hr/>
Grand Total	\$ 61,106,745 22	\$ 48,926,474 41
	<hr/>	<hr/>

Details

A

Postal Revenue

RECEIPTS

Ordinary Revenue—	1943-44	1942-43	Increase or * Decrease
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	50,062,214 14	38,959,795 32	11,102,418 82
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	15,667,078 47	12,944,521 81	2,722,556 66
Newspapers and periodicals mailed in bulk according to weight	2,052,104 85	2,052,071 35	33 50
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	970,384 10	1,008,149 41	37,765 31*
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada)	32,778 46	45,985 76	13,207 30*
Postage collected by special arrangements with certain Government Departments	5,694 24	3,491 52	2,202 72
Trans-Atlantic air mail postage on letters from H.M. Ships in Canadian waters	10 60	3,145 95	3,135 35*
Payments received from foreign countries (for the calendar year 1943 or previous years):			
Postage on parcels received from other countries for delivery in Canada	175,290 63	320,954 45	145,663 82*
Transit charges on foreign mail forwarded through Canada to other countries	59,895 02	37,244 31	22,650 71
Total Postage	69,025,450 51	55,375,359 88	13,650,090 63
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	2,647,067 85	2,494,696 79	152,371 06
Commissions collected from foreign countries (other than the United States) for the calendar year 1943 on foreign money orders payable in Canada	1,547 34	1,479 10	68 24
Total Money Orders	2,648,615 19	2,496,175 89	152,439 30

Ordinary Revenue—	RECEIPTS		Increase or * Decrease
	1943-44	1942-43	
Postal Notes:—			
Commissions and revenue taxes collected from purchasers of postal notes.....	507,648 29	476,356 43	31,291 86
Rental of Post Office boxes and drawers in Post Offices located in Dominion public buildings, including deposits on keys, less refunds	444,991 68	408,034 06	36,957 62
Sale of rural mail boxes.....	24,672 00	27,440 00	2,768 00
Profit in exchange on postal transactions with other countries.....	64,852 16	194,729 37	129,877 21*
Miscellaneous Revenue	288,168 95	197,042 35	91,126 60

Includes: payments received from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, \$264,629.25; commissions received from the Department of Transport for radio licences sold, \$10,750.95.

Gross Postal Revenue.....	73,004,398 78	59,175,137 98	13,829,260 80
---------------------------	---------------	---------------	---------------

B

DISBURSEMENTS

(Deducted from Gross Postal Revenue)

Remuneration of revenue postmasters and staffs of revenue post offices:

During the year under review, 12,082 revenue postmasters were employed, of whom 11,993 were paid on a commission basis, and 89 were paid at fixed annual rates.

Commissions on postage, money order sales and box rental collections	8,172,575 85	7,641,494 60	531,081 25
Rent for space occupied by post offices not located in Dominion public buildings.....	544,434 56	485,988 52	58,446 04
Allowances for forwarding mail to other post offices.....	169,705 34	148,012 54	21,692 80
Allowances for receiving and despatching mails outside the usual hours of business.....	122,657 10	120,488 63	2,168 47
Commissions on postal note sales.....	96,695 40	64,563 45	32,131 95
Commissions on unemployment insurance stamps and im- pressions	70,609 08	43,207 68	27,401 40
Total Remuneration of Revenue Postmasters, etc..	9,176,677 33	8,503,765 42	672,921 91
Discount on postage, allowed to sub-postmasters, stamp vendors and users of postage meter machines; and compensation for special delivery of letters and parcels, paid to messengers	409,201 31	375,989 38	33,211 93
Postage on parcels mailed in Canada for delivery in foreign countries	1,453,282 05	1,288,665 08	164,616 97
Transit charges on Canadian mail forwarded through foreign countries	702,108 25	30,453 25	671,655 00
Indemnities paid in respect of lost insured and C.O.D. Parcels.....	33,692 25	36,546 87	2,854 62*
Commissions paid to other countries on money order business.....	5,179 22	6,091 70	912 48*
Losses by fire, burglary, etc.....	10,659 10	13,963 26	3,304 16*
Losses in excess of \$50 by fire, burglary, etc., chargeable to revenue, are approved by Order in Council; similar losses of \$50 or under are also charged to revenue, but without reference to Council or Treasury Board.			
Cost of processing airgraph message films.....	142,679 90	50,910 78	91,769 12
Total Disbursements.....	11,933,479 41	10,806,375 74	1,627,103 67
Net Postal Revenue.....	61,070,919 37	48,868,762 24	12,202,157 13

Other Revenue

C Proceeds from Sales.....	32,325 41	37,848 74	5,523 33*
D Refunds of Expenditures.....	2,914 65	19,193 14	16,278 49*
E Miscellaneous	585 79	668 42	82 63*
Total Other Revenue.....	35,825 85	57,710 30	21,884 45*
Total Ordinary	61,106,745 22	48,926,472 54	12,180,272 68

Special Receipts—	1943-44	1942-43	Increase or * Decrease
F Refunds of Previous Years' War Expenditures.....		1 87	1 87*
Grand Total	\$ 61,106,745 22	\$ 48,926,474 41	\$ 12,180,270 81

Certified Correct.

JOHN A. SULLIVAN,
Deputy Postmaster General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	50,136,307 00	48,449,894 48	46,527,793 00	44,205,938 17
Continuing Statutory Provisions.....	35,114 17	35,114 17	32,925 32	32,925 32
Transferred from annual appropriations of the Department of Finance.....			503,123 64	503,123 64
	50,171,421 17	48,485,008 65	47,063,841 96	44,741,987 13
Allotted from the War Appropriation...	388,511 00	280,529 65	245,157 00	209,615 30
Total	\$ 50,559,932 17	\$ 48,765,538 30	\$ 47,308,998 96	\$ 44,951,602 43

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
P-6	Stat.	Salary of Postmaster General, Salaries Act. c. 182, R.S.....	10,000 00	10,000 00	
P-6	Stat.	Motor Car Allowance, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
P-6	240	Departmental Administration.....	730,858 00	589,298 06	141,559 94
P-7	241	Post Offices, including salaries and other ex-			
	436	penses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	19,151,433 00	18,890,741 50	260,691 50
P-13	242	Inspection and Investigation.....	949,040 00	862,973 46	86,066 54
P-15	243	Railway Mail Service.....	13,521 052 00	13,278,524 45	242,527 55
P-16	244	Air and Land Mail Services.....	14,081 859 00	13,278,717 47	803,141 53
P-18	245	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes.....	1,697,065 00	1,549,639 54	147,425 46
	501				
P-19	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	899 85	899 85	

PENSIONS AND OTHER BENEFITS

P-19	246	Payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00		5,000 00
------	-----	---	----------	--	----------

SUPERANNUATION AND RETIREMENT
BENEFITS

P-19	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	22,214 32	22,214 32	
		Total Ordinary.....	50,171,421 17	48,485,008 65	1,686,412 52
		Total War (Details on page P-19).....	388,511 00	280,529 65	107,981 35
		Grand Total.....	\$50,559,932 17	\$48,765,538 30	\$ 1,794,393 87

A comparative statement of expenditures* by objects follows:

	1943-44	1942-43	Increase or *Decrease
ORDINARY			
Salaries and Allowances, including Cost of Living Bonus and other Pay-list Items.....	23,358,740 96	22,011,142 79	1,347,598 17
Commissions to Postmasters on Savings Bank Business.....	12,048 92	6,490 92	5,558 00
Mail Service by Railway.....	7,960,760 51	7,616,505 99	344,254 52
Mail Service by Steamboat.....	2,250,882 56	1,919,796 89	331,085 66
Mail Service by Air.....	5,372,324 38	4,305,332 25	1,066,992 13
Mail Service by Land.....	7,755,899 94	7,120,400 00	635,499 94
Rural Mail Delivery Boxes.....	39,754 47	14,997 00	24,757 47
Mail Bags.....	215,891 45	313,145 75	97,254 30*
Travelling Expenses.....	74,714 02	62,959 81	11,754 21
Printing and Stationery.....	356,908 27	357,059 56	151 29*
Equipment and Maintenance.....	568,075 18	517,928 11	50,147 07
Telegrams and Telephones.....	41,837 71	40,706 82	1,130 89
Publicity and Advertising.....	31,676 09	37,215 86	5,539 77*
Sundries.....	12,765 89	11,005 78	1,760 11
Money Order Forms.....	30,470 26	27,740 67	2,729 59
Manufacture of Postage Stamps.....	358,712 97	311,335 01	47,377 96
Printing of Postal Notes.....	20,430 90	47,298 60	26,867 70*
Exchequer Court Awards.....	899 85		899 85
Miscellaneous Gratuities.....	22,214 32	20,925 32	1,289 00
	48,485,008 65	44,741,987 13	3,743,021 52
WAR			
Salaries, including Cost of Living Bonus and Unemployment Insurance.....	7,741 32	9,931 62	2,190 30*
Travelling Expenses.....	3,165 52	2,883 58	281 94
Printing and Stationery.....	153,893 19	63,238 88	90,654 31
Equipment and Maintenance.....	17,066 73	11,226 12	5,840 61
Telegrams and Telephones.....	555 13	371 84	183 29
Mail Bags for Overseas Mail.....	98,107 76	121,963 26	23,855 50*
	280,529 65	209,615 30	70,914 35
	\$48,765,538 30	\$ 44,951,602 43	\$3,813,935 87

* Remuneration of revenue postmasters and their staffs was paid from Postal Revenue (see Revenue section).

Salary of Postmaster General, Hon. W. P. Mulock, Salaries Act, c. 182, R.S.	\$	10,000 00
Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 240 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	322,240 00	320,740 00	282,421 06
B Cost of Living Bonus and Other Pay-list Items.....	31,238 00	32,738 00	30,781 98
C Mail Bags.....	250,000 00	250,000 00	215,891 45
D Travelling Expenses.....	10,000 00	10,000 00	7,204 07
E Printing and Stationery.....	90,000 00	90,000 00	29,490 15
F Equipment and Maintenance.....	2,500 00	2,500 00	1,803 41
G Telegrams and Telephones.....	3,000 00	3,000 00	2,327 96
H Sundries	6,880 00	6,880 00	6,804 54
I Publicity and Advertising.....	15,000 00	15,000 00	12,573 44
	\$ 730,858 00	\$ 730,858 00	\$ 589,298 06

This vote was provided to cover the salaries (including cost of living bonus) and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy and the Assistant Deputy Postmasters General, and the following departmental branches: Administrative Services, Public Relations, and Equipment and Supply; also the cost of making and repairing mail bags.

As of March 31, 1944, there were 159 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mulock, Hon. W. P., (Listed above)			*Hill, R.	4,200 00	909 80
Postmaster General		\$ 724 50	Johnston, L. E.	2,400 00	
Sullivan, J. A., Deputy Postmaster General ...	\$ 9,000 00	350 93	*Kenyon, T. H. G.	3,420 00	
Coolican, P. T., Assistant Deputy Postmaster General	7,500 00		Labrosse, J.	2,400 00	
Adamson, W. D.	4,080 00	513 94	Lally, J. P.	2,400 00	
*Beaulieu, H. J. H.	5,220 00	915 69	Lalonde, A.	4,320 00	
Boyd, E. H. D.	3,000 00		Leger, O.	2,700 00	
*Boyle, G. A.	3,600 00	1,045 90	Macneill, G.	2,400 00	
Butterworth, E. A.	3,720 00		McElroy, J. T.	3,720 00	
Cantin, L.	2,400 00		McGreevy, M.	2,400 00	
Coutts, W. F.	4,140 00		McLaughlin, F. W.	2,400 00	
*Farrell, B. J.	3,180 00		Murphy, T. P.	5,220 00	
Grondin, M.	3,420 00		*Pearl, H. N.	3,000 00	
Hearty, W.	2,700 00		Rainboth, D.	2,400 00	
Hill, G. A. L.	2,400 00		Stubbs, H. A.	2,400 00	
			Thibault, O. E.	2,400 00	
			Weston, T.	2,700 00	
			*Whillans, G. M.	3,600 00	1,502 51

* Received additional compensation—see following list.

As of March 31, 1944, there were 8 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. J. H. Beaulieu, \$300; G. A. Boyle, \$300; B. J. Farrell, \$600; R. Hill, \$300; T. H. G. Kenyon, \$180; H. N. Pearl, \$120; G. M. Whillans, \$300.

C Suppliers receiving \$1,000 or more:—Dominion Government, Department of Justice, Penitentiaries: British Columbia, \$3,509.25; Dorchester, \$3,538.20; Kingston, \$20,164.08; Manitoba, \$10,365.02; St. Vincent de Paul, \$19,625.78; Dominion Textile Co., Ltd., Montreal, \$1,462.82; Galt Metal Industries, Ltd., Galt, \$1,194.25; Hamilton Cotton Co., Ltd., Hamilton, \$5,214.38; S. S. Holden, Ltd., Ottawa, \$2,505; Kingsley Manufacturing Co., Ltd., Toronto, \$41,033.30; E. P. Leno & Son, Richmond Hill, \$1,871.47; D. K. McLaren, Ltd., Montreal, \$1,153.47; Monarch Belting Co., Montreal, \$1,848.02; Ontario Metal Specialties, Bronte, \$1,334.74; Parmenter & Bullock Co., Ltd., Gananoque, \$1,176.02; Patrick Bros., Ottawa, \$2,036.70; Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, \$5,533.12; C. Richardson & Co., St. Mary's, \$1,689.22; Richmond Tailors, Ltd., Richmond Hill, \$2,645.63; W. Robinson & Son Converters, Ltd., Toronto, \$48,635.81; J. Spencer Turner Co., Ltd., Hamilton, \$11,554.04; United-Carr Fastener Co., Ltd., Hamilton, \$9,180.

D One employee, whose salary rate was under \$2,400 on March 31, 1944, received travelling expenses in excess of \$300: G. C. Wilson, \$480.72.

E Payments were made to the King's Printer.

G Suppliers receiving \$1,000 or more: Bell Telephone Co. of Canada, \$1,273.26.

H Suppliers receiving \$1,000 or more: International Bureau of the Universal Postal Union of the Americas and Spain, Montevideo, Uruguay, \$1,785.74; International Bureau of the Universal Postal Union, Berne, Switzerland, \$3,290.46.

I Suppliers receiving \$1,000 or more: National Film Board, Ottawa, \$2,400.58; Walsh Advertising Co., Ltd., Windsor, \$9,970.12.

Vote 241 (and Vote 436, Further Supplementary Estimates) Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices

	Estimates	Allotments	Expenditures
A Salaries of Headquarters Administration.....	129,555 00	128,055 00	110,037 52
B Salaries of Post Office Staffs.....	15,989,995 00	15,979,995 00	15,840,050 78
C Cost of Living Bonus and Other Pay-list Items.....	2,266,583 00	2,276,583 00	2,246,502 15
D Commissions to Postmasters on Savings Bank Business.....	10,000 00	12,100 00	12,048 92
E Travelling Expenses.....	1,750 00	6,750 00	5,268 22
F Printing and Stationery.....	253,000 00	244,900 00	204,182 11
G Equipment and Maintenance.....	463,000 00	463,000 00	433,928 48
H Telegrams and Telephones.....	34,400 00	36,900 00	35,388 47
I Sundries	3,150 00	3,150 00	3,034 85
	<u>\$19,151,433 00</u>	<u>\$19,151,433 00</u>	<u>\$18,890,741 50</u>

These votes were provided to cover the salaries (including cost of living bonus) and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa, which controls these offices; and the cost of supplies and equipment of revenue post offices, the postmasters of which are remunerated on a percentage basis.

As of March 31, 1944, there were 70 employees paid from Headquarters Administration account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): *G. C. Avery, \$4,200; R. H. Handy, \$3,600; W. MacDonald, \$2,760; *A. MacFarlane, \$3,000; J. C. D. Morais, \$2,400; E. Pelletier, \$2,400; *F. W. Pheasant, \$3,000; E. J. Underwood, \$6,000, (military leave, Dec. 1).

* Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): G. C. Avery, \$600; A. MacFarlane, \$600; F. W. Pheasant, \$120.

As of March 31, 1944, there were 10,533 employees paid from Post Office Staffs account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets).

	Salary rate		Salary rate
<i>Nova Scotia</i>			
Glace Bay:		DeCotret, P. R.	3,000 00
Cameron, J. D.	\$ 2,520 00	*Dupuis, F. P. C.	2,400 00
Halifax:		Gauthier, J. A. A.	3,840 00
Hire, C. W.	2,520 00	Gauvin, J. E. S.	3,120 00
Lavers, P. A.	2,400 00	Hardy, J. W. I.	3,120 00
McLeod, C. H.	2,400 00	Lamoureux, J. R. A.	2,400 00
*Warner, F. A.	3,480 00	*Longpre, J. A.	2,400 00
Sydney:		Maurault, H.	2,700 00
MacKinnon, L. H. A.	2,880 00	McKeogh, P. R.	2,700 00
McDonald, M. M.	2,400 00	Portelance, Z. A. W.	3,120 00
Truro:		Sylvain, J. B. O.	2,400 00
Bryson, J. H.	2,400 00	Teasdale, E.	2,400 00
MacKenzie, F. B.	2,880 00	Trudeau, J. A. S.	2,400 00
Yarmouth:		Verville, T. F.	3,240 00
Dunn, C. P.	2,400 00	Quebec:	
<i>Prince Edward Island</i>			
Charlottetown:		Cote, E. O.	2,760 00
Pickard, H. L.	2,520 00	*Halpin, R. V.	2,760 00
<i>New Brunswick</i>			
Fredericton:		Kindellam, F. E.	2,760 00
Anderson, W. A.	2,400 00	Morin, J. B. V. L.	4,080 00
Cameron, D. F.	2,880 00	St. Hyacinthe:	
Moncton:		Boucher, J. L.	2,640 00
Henderson, J. S.	3,420 00	Sherbrooke:	
Slipp, G. L.	2,580 00	Desruisseaux, E. J.	2,580 00
Saint John:		Soles, C. E.	3,120 00
Mackin, W.	2,400 00	Thetford Mines:	
Shannon, F. M.	3,000 00	Lemieux, J. R.	2,640 00
<i>Quebec</i>			
Chicoutimi:		Three Rivers:	
Desbiens, L. P.	2,640 00	Bernaquez, J. A. L.	2,880 00
Granby:		Romppe, F. L. P.	2,400 00
Lortie, P. E.	2,640 00	<i>Ontario</i>	
Hull:		Belleville:	
Frechette, A.	2,640 00	Lang, J. E.	2,400 00
Levis:		Truatsch, J. V.	2,880 00
Martineau, J. C.	2,640 00	Brantford:	
Montreal:		Hartley, H. J.	3,120 00
Asselin, M.	2,400 00	Nightingale, G. E.	2,580 00
Beauregard, J. deM.	2,400 00	Brockville:	
Cadorete, M.	2,760 00	Singleton, W. C.	2,520 00
*Caisse, L. V.	2,400 00	Chatham:	
Corbeil, E.	3,000 00	Reid, S. A.	2,880 00
Crochetiere, J. R.	4,800 00	Collingwood:	
		Bellamy, F. H.	2,400 00
		Cornwall:	
		St. Laurent, W. A.	2,640 00
		Fort William:	
		Carroll, T. H.	2,880 00
		Stewardson, R. H.	2,400 00

	Salary rate		Salary rate
Galt:		Sault Ste Marie:	
*Mullin, P. W.	2,400 00	Crawford, W. A.	2,400 00
Guelph:		Johnston, J. H.	2,880 00
Mogk, W. H.	2,580 00	Smiths Falls:	
Walker, M. E. B.	3,120 00	Corbett, R. A.	2,400 00
Hamilton:		Stratford:	
Curtis, F. L.	2,520 00	McDonald, F. G.	2,400 00
Ford, H. A.	3,420 00	Ruston, F.	2,880 00
MacLean, W. M.	4,080 00	Sudbury:	
Stipe, C. D.	2,400 00	Miller, J. C.	2,580 00
Way, W. J.	2,520 00	Whitehead, H.	3,120 00
Kingston:		Timmins:	
Harkness, W. T.	3,000 00	King, E. H.	2,880 00
Scott, G. B.	2,580 00	Reid, E. L.	2,400 00
Kirkland Lake:		Toronto:	
MacDonald, A. G.	2,640 00	Anderson, W. G.	2,400 00
Kitchener:		*Bavington, H. J.	2,400 00
Hackborn, T. H.	3,120 00	*Bell, J. E.	2,400 00
Oswald, C. L.	2,580 00	*Berry, J. T.	2,400 00
Lindsay:		Carson, W. J.	3,240 00
Warner, A. R.	2,640 00	Chainey, G. E.	2,400 00
London:		Cormack, W. J.	2,400 00
Callahan, A. B.	2,520 00	Donnelly, C.	2,520 00
Chowen, H. T.	2,400 00	Forsyth, A. G.	3,240 00
Crawford, S. A.	2,400 00	Gibson, W. W.	2,400 00
McGill, H. W.	3,480 00	Giroux, J. C.	3,000 00
Niagara Falls:		Harris, W.	4,020 00
Farrell, G. T.	2,580 00	Horton, W. H.	3,000 00
Phemister, W. H.	3,120 00	*Isbister, W. R.	2,400 00
North Bay:		Johnston, W. H.	2,400 00
Laframboise, A. H.	2,700 00	*Matthews, J. A.	2,400 00
Orillia:		McCourt, J. T.	3,000 00
Devitt, T. C.	2,640 00	McKerhen, J. R. D. (Nov. 1)....	2,400 00
Oshawa:		*Milne, G.	2,400 00
Gordon, W.	2,580 00	Naylor, J. S.	3,240 00
Mathison, F. H.	3,120 00	O'Connor, J. J.	2,400 00
Ottawa:		Redditt, B. B.	2,400 00
Bayly, N.	2,400 00	*Sangster, B. T.	3,720 00
Crain, R. H.	2,400 00	Scott, E. F.	2,400 00
Cunliffe, B. J.	2,760 00	*Smith, A. V.	2,400 00
D'Auray, A.	2,400 00	*Stuart, E. A.	2,400 00
Hall, R. E.	2,760 00	Stuart, G. M.	3,000 00
Needham, E. O.	2,760 00	*Sykes, W. E.	2,400 00
Pembroke:		Thornton, H. R.	2,400 00
Coxford, R. C.	2,640 00	Walker, J. B.	2,400 00
Perth:		Waterloo:	
Spalding, P. M.	2,400 00	Dotzert, C.	2,640 00
Peterborough:		Welland:	
Lacheur, C.	3,120 00	Stewart, M. F.	2,640 00
White, H. E.	2,580 00	Windsor:	
Porth Arthur:		Kelley, J. C.	3,720 00
Greer, M. E.	2,880 00	Mahoney, J. H.	3,000 00
Logan, A.	2,400 00	Woodstock:	
St. Catharines:		Corrie, C. M.	2,400 00
Black, F. H.	3,120 00	Steele, J. R.	2,880 00
Cline, A. R.	2,580 00		
St. Thomas:		Manitoba	
Bennett, E. D.	2,400 00	Brandon:	
Orchard, E. M.	2,880 00	Bain, W. B.	2,580 00
Sarnia:		Forbes, R. K.	3,120 00
McCann, T. J.	2,880 00	Portage la Prairie:	
Tobin, E. J.	2,400 00	Mills, A. J.	2,400 00
		Winnipeg:	
		Aitken, J. R.	2,400 00
		Bowie, J. T.	3,000 00

	Salary rate		Salary rate		
Winnipeg—Concluded					
Cuthbert, J.	2,400 00	McKenzie, A. R.	3,720 00		
Edkins, J. A.	3,000 00	Pallister, E. H.	2,400 00		
Gorrell, G. J.	2,400 00	Perraton, W.	2,400 00		
Kent, R.	2,400 00	Tessier, J. N.	3,120 00		
Mansell, A. G.	2,400 00	Lethbridge:			
Murdock, W.	2,640 00	Darlington, A.	2,400 00		
Newton, S.	2,400 00	Ward, R. W.	2,880 00		
Rutledge, T. A.	3,900 00	Medicine Hat:			
Sterland, R.	2,400 00	Johnson, W. J.	2,640 00		
Sutton, F. R.	2,880 00				
Saskatchewan					
Moose Jaw:		Nanaimo:			
Baxter, W. G.	2,820 00	Booth, E. B.	2,640 00		
Crane, C. J.	2,400 00	Nelson:			
Woodrow, F. R.	2,400 00	Monahan, R. M.	2,640 00		
North Battleford:		New Westminster:			
Allen, J. C.	2,640 00	Lord, J. W. C.	3,120 00		
Prince Albert:		Morrow, G.	2,580 00		
Melton, C. E.	2,640 00	Prince Rupert:			
Regina:		*Morison, J. R.	2,400 00		
Bannerman, J.	2,400 00	Trail:			
Christie, A. W.	3,420 00	Twaddle, J. B.	2,640 00		
Godbolt, F. T. C.	2,520 00	Vancouver:			
LaBelle, L. J. G.	4,080 00	Beckett, J. H.	2,400 00		
Sissons, W. H. C.	2,520 00	Black, A. S.	2,760 00		
Thompson, A. J.	2,400 00	Churchill, G.	2,400 00		
Saskatoon:		Davidson, A. E.	3,000 00		
Duggleby, L. H.	2,400 00	Dunmore, R. W.	2,400 00		
Hardy, H. F.	2,820 00	Hutchinson, G.	2,400 00		
Heisler, C. W.	3,420 00	Knapp, F.	2,400 00		
		Lyon, H. S.	2,400 00		
Alberta				Selwood, A. G.	3,000 00
Calgary:		Storey, C. C.	3,900 00		
Argue, F.	3,480 00	Victoria:			
Black, G. E.	2,760 00	Gardiner, G. H.	3,500 00		
Maguire, W. L. C.	2,400 00	Humber, H. G.	2,400 00		
Edmonton:		Sinclair, J. B.	2,820 00		
Caldwell, T. R.	2,400 00				
Campbell, A. D.	2,400 00	Dawson:			
		*Johnstone, J. K.	2,400 00		

* Received additional compensation—see following lists.

As of March 31, 1944, there were 74 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. J. Bavington, \$120; J. E. Bell, \$120; J. T. Berry, \$120; L. V. Caisse, \$120; F. P. C. Dupuis, \$120; R. V. Halpin, \$360; W. R. Ishbister, \$120; J. A. Longpre, \$120; J. A. Matthews, \$120; G. Milne, \$120; P. W. Mullin, \$240; B. T. Sangster, \$480; A. V. Smith, \$120; E. A. Stuart, \$120; W. E. Sykes, \$120; F. A. Warner, \$600.

The following employees whose salaries are detailed above were receiving living allowances as at March 31, 1944, at rates listed: J. K. Johnstone, Dawson, \$1,500; J. R. Morison, Prince Rupert, \$480.

The following employees, whose salary rates were under \$2,400 on March 31, 1944, or whose salaries were paid from other accounts received travelling expenses in excess of \$300: M. W. Brown, \$842.25; A. C. Campbell, \$752.10; L. F. Hawkes, \$746.05; J. F. Lewis, \$1,097.91; J. H. McGinnis, \$919.59.

Payment of overtime compensation was authorized by the following Orders in Council: (i) P.C. 100/3183 of April 21, 1942 authorized pro rata payments, effective, April 1, 1942, to letter carriers for overtime in excess of a forty-eight hour week; (ii) P.C. 130/11160 of December 9, 1942 extended the above payments, effective September 1, 1942, to mail porters acting as letter carriers; (iii) P.C. 119/3711 of May 5, 1942, extended these payments, effective April 1, 1943, to postal clerks acting as letter carriers; (iv) P.C. 10,567 of July 19, 1943 and P.C. 162/8855 of November 17, 1943 authorized overtime pay for employees in the classes of postal clerk, mail porter, senior mail porter, postal garage repairman and postal chauffeur, engaged in the operating service on manipulative duties in excess of the regular weekly period, at the pro rata hourly rate of pay, provided that the minimum rate shall be 60 cents an hour. Such payment is to be made at the

end of the month following the month in which such overtime was worked, provided that corresponding time off has not been allowed in the meantime. Compensation for overtime also applies to letter carriers, senior letter carriers and letter carrier overseers for work performed on statutory holidays and during the Christmas heavy mailing period only, and to senior postal clerks during the latter period only. Letter carriers and clerks grade 1, 2 and 3, acting as postal clerks, and clerks grade 4 are also to receive, during the Christmas rush period only, the benefits of overtime compensation while working on manipulative duties.

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES, INCLUDING COST OF LIVING BONUS AND OTHER PAY-LIST ITEMS

Post Office	1943-44	1942-43	Increase or ‡ Decrease
Amherst, N.S.	34,191 48	32,162 22	2,029 26
*Arvida, P.Q.	4,302 56		4,302 56
†Barrie, Ont.	13,792 47	8,999 60	4,792 87
Belleville, Ont.	45,538 30	45,799 97	261 67‡
Brandon, Man.	70,823 74	66,890 08	3,933 66
Brantford, Ont.	106,070 54	100,570 05	5,500 49
Brockville, Ont.	41,479 64	41,730 33	250 69‡
Calgary, Alta.	445,400 79	425,678 39	19,722 40
*Cap de la Madeleine, P.Q.	7,174 04	6,992 80	181 24
Charlottetown, P.E.I.	61,112 99	54,289 40	6,823 59
Chatham, Ont.	54,653 07	54,843 25	190 18‡
Chicoutimi, P.Q.	34,217 49	32,248 25	1,969 24
Collingwood, Ont.	14,661 83	13,164 45	1,497 38
Cornwall, Ont.	41,283 02	37,646 80	3,636 22
Dawson, Y. T.	9,015 85	10,654 10	1,638 25‡
Drummondville, P.Q.	17,223 32	22,368 53	5,145 21‡
Edmonton, Alta.	462,299 57	400,064 55	62,235 02
Fort William, Ont.	72,347 53	70,301 19	2,046 34
Fredericton, N.B.	53,211 11	50,202 10	3,009 01
Galt, Ont.	50,166 86	48,031 82	2,135 04
Glace Bay, N.S.	32,850 06	32,255 65	594 41
Granby, P.Q.	22,087 13	19,440 05	2,647 08
Guelph, Ont.	76,988 24	74,502 43	2,485 81
Halifax, N.S.	385,425 31	335,488 80	49,936 51
Hamilton, Ont.	490,342 85	474,647 80	15,695 05
Hull, P.Q.	46,846 84	41,979 81	4,867 03
†Joliette, P.Q.	18,646 07	8,818 20	9,827 87
*Jonquiere-Kenogami, P.Q.	15,943 91	12,716 82	3,227 09
*Kamloops, B.C.	9,412 28	7,313 04	2,099 24
*Kenora, Ont.	7,158 89	6,944 45	214 44
Kingston, Ont.	101,256 90	91,411 39	9,845 51
Kirkland Lake, Ont.	32,124 62	31,152 97	971 65
Kitchener, Ont.	93,124 47	90,197 73	2,926 74
Lethbridge, Alta.	71,626 98	66,312 82	5,314 16
Levis, P.Q.	39,501 29	34,947 62	4,553 67
Lindsay, Ont.	35,355 58	33,271 52	2,084 06
London, Ont.	332,432 85	308,923 45	23,509 40
Medicine Hat, Alta.	63,795 36	58,965 36	4,830 00
Moncton, N.B.	183,805 17	169,758 69	14,046 48
Montreal, P.Q.	3,331,941 89	3,169,048 57	162,893 32
Moose Jaw, Sask.	161,222 76	159,006 23	2,216 53
Nanaimo, B.C.	35,740 83	33,192 53	2,548 30
Nelson, B.C.	31,898 87	29,279 07	2,619 80
New Glasgow, N.S.	30,368 78	34,225 75	3,856 97‡
New Westminster, B.C.	129,797 73	120,121 65	9,676 08
Niagara Falls, Ont.	81,476 37	79,174 65	2,301 72
North Battleford, Sask.	28,403 09	26,794 05	1,609 04
North Bay, Ont.	57,976 16	53,498 34	4,477 82
Orillia, Ont.	30,818 28	28,879 06	1,939 22
Oshawa, Ont.	68,376 06	65,533 02	2,843 04
Ottawa, Ont.	931,117 65	825,752 92	105,364 73
Owen Sound, Ont.	42,385 15	39,839 44	2,545 71
Pembroke, Ont.	26,288 90	24,234 57	2,054 33
Perth, Ont.	11,412 17	10,734 57	677 60
Peterborough, Ont.	81,491 90	79,225 56	2,266 34
Portage la Prairie, Man.	22,698 58	20,751 15	1,947 43

Post Office	1943-1944	1942-1943	Increase + Decrease
Port Arthur, Ont.....	64,537 25	63,241 20	1,296 05
Prince Albert, Sask.....	53,643 77	50,057 85	3,585 92
Prince Rupert, B.C.....	47,932 19	28,948 10	18,984 09
Quebec, P.Q.	636,363 02	580,235 20	56,127 82
Regina, Sask.	417,073 74	406,196 37	10,877 37
St. Catharines, Ont.....	82,143 35	73,723 26	8,420 09
St. Hyacinthe, P.Q.....	36,475 95	33,317 03	3,158 92
†St. Jean, P.Q.....	24,521 01	8,458 69	16,062 32
*St. Jerome, P.Q.....	6,557 40	6,031 12	526 28
Saint John, N.B.....	223,691 25	211,537 33	12,153 92
St. Thomas, Ont.....	47,989 59	45,467 91	2,521 68
Sarnia, Ont.	67,385 08	58,091 06	9,294 02
Saskatoon, Sask.	213,872 54	210,492 33	3,380 21
Sault Ste. Marie, Ont.....	56,478 65	56,423 17	55 48
†Shawinigan Falls, P.Q.....	25,906 66	19,892 98	6,013 68
Sherbrooke, P.Q.....	99,300 95	94,081 44	5,219 51
†Simcoe, Ont.	14,376 57	7,145 68	7,230 89
Smiths Falls, Ont.	16,348 18	14,641 03	1,707 15
*Sorel, P.Q.....	7,183 59		7,183 59
Stratford, Ont.	53,225 26	49,244 14	3,981 12
Sudbury, Ont.	67,665 74	66,110 14	1,555 60
Summerside, P.E.I.	12,568 21	2,322 24	10,245 97
Sydney, N.S.	78,636 14	69,631 20	9,004 94
Thetford Mines, P.Q.....	24,547 89	23,609 93	937 96
Timmins, Ont.	40,134 85	41,489 25	1,354 40†
Toronto, Ont.	3,837,791 16	3,486,515 05	351,276 11
Trail, B.C.	33,972 43	32,678 21	1,294 22
Trois Rivières, P.Q.....	72,609 97	70,008 60	2,601 37
Truro, N.S.	57,056 23	52,591 27	4,464 96
*Valleyfield, P.Q.	9,090 48	9,116 01	25 53†
Vancouver, B.C.	1,124,722 62	1,036,472 04	88,250 58
Victoria, B.C.	227,102 96	222,680 92	4,422 04
Waterloo, Ont.	26,266 19	24,678 10	1,588 09
Welland, Ont.	33,752 15	29,620 73	4,131 42
White Horse, Y.T.....	24,630 86	6,959 31	17,671 55
Windsor, Ont.	256,314 25	242,812 67	13,501 58
Winnipeg, Man.	1,077,746 54	1,028,318 37	49,428 17
Woodstock, Ont.	43,256 05	40,775 93	2,480 12
Yarmouth, N.S.	19,037 63	15,317 82	3,719 81
*Yorkton, Sask.....	5,733 29	6,142 84	409 55†
	<u>\$18,068,747 81</u>	<u>\$16,746,054 13</u>	<u>\$1,322,693 68</u>

The difference between the above 1943-44 total and the total of primary allotments B and C is represented by the following items: Headquarters Administration, cost of living bonus and other payroll items, \$15,136.62; Unemployment Insurance, departmental contributions, for employees of certain post offices whose salaries are paid from post office revenue, \$2,968.50.

* Only salaries of letter carriers are paid through the Treasury Office, the remainder of the staff being paid from post office revenue. During the year under review, letter carrier service was instituted at Arvida, P.Q., and Sorel, P.Q.

† During the fiscal year 1943-44, the following post offices were made a charge on the appropriation for "Post Offices, including salaries, etc." at the effective dates shown: Barrie, Ont., Dec. 1, 1943; Joliette, P.Q., July 1, 1943; St. Jean, P.Q., Jan. 1, 1943; Shawinigan Falls, P.Q., Nov. 1, 1943; Simcoe, Ont., Nov. 1, 1943. Post Office revenue was recouped for salary expenditures from these effective dates to the date of the actual transfer in each case.

F Payments were made to the King's Printer.

G A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, \$145,482.40; caps, waterproof clothing and other accessories, \$33,926.96; cash allowances for boots, \$66,715; cloth for uniforms, \$107,287.66, less cloth sold to uniform manufacturers, \$80.202; (cloth purchased in previous years was also sold to clothing manufacturers for \$19,813.23, and is included in the statement of Revenues under the heading—Other Revenue, Proceeds from Sales).

Other items in excess of \$4,000 were: automobile supplies and repairs, \$46,521.62; gasoline and oil, \$1,956.64; cash registers and repairs, \$8,727.90; letter boxes and repairs, \$7,054.64; mechanical and sorting equipment,

\$50,624.30; post office box repairs, keys, etc., \$4,015.37; rental of machines, Financial Branch, \$61,699.50; cards for machines, \$52,335.34; scales, repairs and supplies, \$13,167.19; stamping material, etc., \$30,491.33; tractors and tractor repairs, \$16,553.44; gasoline and oil, \$5,711.11.

Suppliers receiving \$1,000 or more: Bennett Equipment and Supply Co., Toronto, \$3,921.05; Bond Engineering Works, Ltd., Toronto, \$2,318.39; British American Oil Co., Ltd., Montreal, \$1,065.12; Brown Corporation, La Tuque, \$2,808.80; Campbell Motors, Ottawa, Ltd., \$1,528.35; Canadian Fairbanks-Morse Co., Ltd., Ottawa, \$4,340.11; Canadian General Rubber Co., Ltd., Galt, \$1,049.75; Canadian National Railways, Toronto, \$3,371.30; Canadian Postage Meters and Machines, Ltd., Toronto, \$16,071.66; Canadian Toledo Scale Co., Ltd., Galt, \$3,150.34; Canadian Wool Board, Toronto, \$4,320.11; Corrugated Paper Box Co., Ltd., Toronto, \$1,293.49; James Davidson's Sons, Ottawa, \$3,340.24; Dominion Government, Department of Trade and Commerce, \$2,500; Hield Brothers, Ltd., Kingston, \$4,166.14; Horn Brothers Woollen Co., Ltd., Lindsay, \$10,608.49; Hughes and Co., Montreal, \$1,128.96; Hygiene Products, Ltd., Montreal, \$2,850.03; Imperial Oil Ltd., Ottawa, \$3,115.16; International Business Machines Co., Ltd., Ottawa, \$2,508.68; International Equipment Co., Ltd., Montreal, \$3,745.86; International Harvester Co. of Canada, Ltd., Montreal, \$8,336.13; Interprovincial Equipment Co., Ottawa, \$1,087.60; Kauffman Rubber Co., Ltd., Kitchener, \$3,360.61; Laurentide Equipment Co., Ltd., Richmond Hill, \$1,890.08; Machine Works, Ltd., Montreal, \$2,129.66; Masonite Co. of Canada, Ltd., Gatineau, \$2,122; Master Craft Uniform Co., Reg'd., Montreal, \$110,426.11; Melbourne Merchandising Ltd., Toronto, \$6,862.13; Melville Machinery Co., Montreal, \$9,657.75; Office Specialty Manufacturing Co., Ltd., Newmarket, \$9,131.36; Fred G. Peer, Ottawa, \$1,068.33; J. E. Poole Co., Toronto, \$1,089.18; Pritchard-Andrews Co. of Ottawa Ltd., Ottawa, \$8,751.30; Reliance Service Garage, Reg'd., Montreal, \$1,750.90; Richmond Tailors, Ltd., Richmond Hill, \$33,385.58; T. E. Ryder Machinery Co., Montreal, \$1,748.36; Standard Tube Co., Ltd., Woodstock, \$1,382.46; Tower Canadian Ltd., Toronto, \$1,363.29; Uniform Cap Manufacturing Co., Ottawa, \$5,124.50; John Watson Manufacturing Co., Ltd., Ayr, \$1,431; Welland Chemical Works, Ltd., Niagara Falls, \$22,993.78; J. E. Wiegand & Co., Ltd., Kitchener, \$14,731.35; Jay Wolfe, Inc., Montreal, \$3,401; G. H. Wood Co., Ltd., Toronto, \$1,902.41.

H Suppliers receiving \$1,000 or more: Bell Telephone Co. of Canada, \$22,838.41; British Columbia Telephone Co., Ltd., \$2,678.52; Manitoba Telephone System, \$1,930.46; Maritime Telegraph and Telephone Co., Ltd., \$2,140.48; New Brunswick Telephone Co., \$1,445.90; Department of Telephones, Saskatchewan, \$1,477.84.

Vote 242 Inspection and Investigation

	Estimates	Allotments	Expenditures
A Salaries of Headquarters Administration.....	88,155 00	88,155 00	77,491 57
B Salaries of District Office Staffs.....	717,210 00	697,710 00	662,114 80
C Cost of Living Bonus and Other Pay-list Items.....	42,795 00	61,295 00	50,113 10
D Travelling Expenses	60,000 00	60,000 00	51,821 43
E Printing and Stationery.....	36,300 00	36,300 00	17,635 45
F Equipment and Maintenance.....	1,500 00	1,500 00	456 71
G Telegrams and Telephones.....	2,000 00	3,000 00	2,770 96
H Sundries	1,080 00	1,080 00	569 44
	<u>\$ 949,040 00</u>	<u>\$ 949,040 00</u>	<u>\$ 862,973 46</u>

This vote was provided to cover the salaries (including cost of living bonus) and other expenses relating to the activities of the supervisory staff at Ottawa, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As of March 31, 1944, there were 43 employees paid from the Headquarters Administration account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: W. J. Cantwell, \$1,320; J. P. Coady, \$3,000; H. Fortier, \$5,220; W. C. McEachern, \$3,600; G. M. McRae, \$2,640; J. D. Mooney, \$2,400.

Travelling expenses in excess of \$300 were paid to: W. C. McEachern, \$346.74.

As of March 31, 1944, there were 305 employees paid from the District Office Staffs account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Halifax:			London:		
Brennan, H. J.	\$ 2,400 00		May, W. J.	5,100 00	
Dyer, J. W.	3,480 00	\$ 577 55	Mecredy, J. H.	2,400 00	
Fry, G. W.	2,520 00		Merrifield, B. S.	3,240 00	
Hartling, E. A.	3,240 00	861 52	Pearson, W. E.	3,480 00	1,511 93
Hopkins, R. F.	4,800 00		Poole, A. W.	2,700 00	
O'Brien, M. D.	3,240 00	1,248 44	Smith, W. H.	2,400 00	
Charlottetown:			Stewart, J. W.	3,480 00	1,406 11
MacLeod, L. E.	2,700 00		North Bay:		
Saint John:			Allen, J. P.	4,440 00	441 56
Bodell, T. B.	2,700 00	585 50	Berry, H. N.	2,400 00	
Carter, L. W.	3,480 00	444 15	Doran, W. W.	3,360 00	896 77
Coughlan, T. F.	3,360 00	827 25	Gagne, W. J.	3,360 00	628 73
Ingraham, E. R.	4,800 00	308 80	Johnston, T. T.	2,400 00	
Newcomb, F. J.	3,060 00	849 87	Klein, J. H.	3,060 00	529 47
Ruet, L. J.	2,520 00	1,003 85	Winnipeg:		
Quebec:			Dickson, J. W. T.	5,400 00	
Beauchamp, J. F.	3,480 00	1,981 10	Hives, C. A.	3,240 00	326 99
Bruneau, J. G.	3,240 00	1,690 33	Irle, T. A. W.	3,360 00	960 55
Dussault, J. J. P.	3,060 00	1,175 82	Jenkins, H. C. M.	2,700 00	475 30
Gagnon, J. L. A. L.	3,240 00	1,056 73	Sargeant, R. A.	2,400 00	
Gosselin, J. F. D.	3,240 00		Vermander, J.	3,240 00	1,143 06
Jobin, G. I.	2,700 00		Whatmough, E.	3,480 00	772 82
Leclerc, P.	2,400 00		Moose Jaw:		
Nadeau, M. J. E.	2,400 00		Anderson, J. F.	3,240 00	649 62
Pouliot, J. A.	5,100 00	344 12	Armstrong, H. T.	2,400 00	
Montreal:			Hauser, F. J.	2,400 00	
Cardinal, J. A.	2,700 00		Kerr, J. F.	2,700 00	493 75
Chartrand, F.	3,240 00	893 38	Long, R. H. (Apr. 10)	3,360 00	
Corbeil, E.	2,400 00	329 64	Motherwell, W. J.	4,800 00	
Coulombe, J. A. L.	3,240 00	882 77	Russell, T. C.	3,360 00	
Desrosiers, F.	3,240 00	418 35	Saskatoon:		
Germain, L.	6,000 00		Carmichael, J.	3,240 00	535 12
Larose, P.	3,240 00	706 20	Cumming, L. S.	3,240 00	525 53
*Lefebvre, J. F. R. P.	2,400 00	342 44	Francis, R. B. (July 7)	2,700 00	
Marcoux, C. A.	3,600 00		Hayes, F.	2,400 00	
Menard, A. F.	3,240 00	705 39	Hunter, J. H.	4,620 00	
Moineau, T. L.	3,000 00		Rippengale, W.	3,240 00	896 55
Ottawa:			Calgary:		
Bennett, T. E.	3,240 00	784 18	Baker, C. W.	2,700 00	
Duguay, J. E.	4,500 00		Córley, J. B.	5,100 00	384 10
Gravel, E.	3,240 00	777 99	Dingle, A. W.	3,480 00	
Macklem, G. E.	3,480 00		Farren, E.	3,480 00	540 51
MacNabb, C. B.	2,700 00		Nicol, A. H.	2,880 00	538 57
Maloney, M. F.	2,400 00		Salisbury, W. R.	2,400 00	
McGrail, C. C. (Sept. 1)	5,100 00		Edmonton:		
*St. Germain, J. T. C. E.	2,400 00	673 68	Carter, S. J.	2,400 00	
Toronto:			Gregory, H. W.	3,240 00	768 17
Barringer, W. T. (Nov. 26)	3,360 00		*Mitchell, E. H.	2,400 00	978 70
*Blackstone, N. W.	2,400 00		*Reilly, T. J.	3,240 00	
*Dickey, W. J.	2,400 00		Vancouver:		
Falvey, W. P.	3,720 00		Clarke, G. H.	5,400 00	
Gibson, A. M.	6,000 00	1,154 98	Haworth, T. R.	2,400 00	
Giroux, A. L.	3,240 00	921 40	Kirk, C.	3,240 00	813 06
Gordon, W. G.	2,580 00		McLean, W. E.	3,060 00	768 66
Hill, H.	3,000 00		Middlemiss, F. H.	3,480 00	625 43
Hornbrook, R. C.	3,240 00	1,163 29	Nelson, M. M.	2,400 00	
Reive, R. H.	2,700 00		Turner, J.	3,480 00	1,112 10
Storey, W. T.	3,240 00	1,286 84			
*Wells, C. P.	2,400 00				
Willmot, H. C. M.	2,700 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 18 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): N. W. Blackstone, \$120; W. J. Dickey, \$120; J. F. R. P. Lefebvre (Sept. 30), \$120; E. H. Mitchell, \$120; T. J. Reilly, \$480; J. T. C. E. St. Germain, \$120; C. P. Wells, \$120.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: J. A. Boissinot, \$972.54; G. Milne, \$1,115.23; H. C. Neal, \$453.65; H. Revill, \$420.91; H. Trudeau, \$674.22.

E Payments were made to the King's Printer.

G Suppliers receiving \$1,000 or more: Canadian National Telegraphs, \$2,094.02.

Vote 243 Railway Mail Service

	Estimates	Allotments	Expenditures
A Salaries of Headquarters Administration.....	\$ 54,480 00	54,180 00	50,205 57
B Salaries of Railway Mail Service Staffs.....	2,236,568 00	2,175,068 00	2,161,365 08
C Cost of Living Bonus and Other Pay-list Items.....	186,204 00	238,704 00	236,106 15
D Mileage Allowance	570,000 00	577,500 00	573,639 62
E Mail service by railway.....	7,900,000 00	7,980,000 00	7,960,760 51
F Mail service by steamboat.....	2,500,000 00	2,420,000 00	2,250,882 56
G Travelling Expenses	8,500 00	10,000 00	8,969 16
H Printing and Stationery.....	60,000 00	60,000 00	33,692 60
I Equipment and Maintenance.....	3,000 00	3,000 00	1,492 85
J Telegrams and Telephones.....	1,000 00	1,300 00	1,076 29
K Sundries	1,300 00	1,300 00	334 06
	<u>\$ 13,521,052 00</u>	<u>\$ 13,521,052 00</u>	<u>\$ 13,278,524 45</u>

This vote was provided to cover (i) the cost of mail service by railway and steamboat and (ii) the salaries (including cost of living bonus) and other expenses of the railway mail clerks and of the staff of the administrative units at Ottawa which control this service.

As of March 31, 1944, there were 26 employees paid from the Headquarters Administration account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): C. C. Boreham, \$2,400; C. E. Cathcart, \$3,000; J. J. A. Doucet, \$2,400; *F. Gilbert, \$3,420; *R. H. MacNabb, \$5,220; J. McLean, \$2,400 (Oct. 1); *F. R. Sparks, \$3,000.

*Received additional compensation—see following list.

As of March 31, 1944, there were 4 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): F. Gilbert, \$180; R. H. MacNabb, \$300; F. R. Sparks, \$120.

Travelling expenses in excess of \$300 were paid to: R. H. MacNabb, \$402.66.

As of March 31, 1944, there were 1,068 employees paid from the Railway Mail Service Staffs account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: Montreal, M. Johnson, \$2,400; Quebec, J. U. A. Gosselin, \$2,400; J. A. D. Laberge, \$2,400; A. J. Laflamme, \$2,580; J. P. O. Paquet, \$2,400.

Travelling expenses in excess of \$300 were paid to: J. A. D. Laberge, \$1,197.25; A. J. Laflamme, \$625.92; J. P. O. Paquet, \$686.23; J. C. Therien, \$1,439.10.

D Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

E Payments of \$1,000 or over were made to the following (the figures shown in brackets are the portions of the total payments withheld and paid to the Receiver General of Canada, in respect of traffic carried over lines subsidized by the Dominion Government, regarding which free transportation must be supplied by the companies concerned, up to an amount based on a percentage of the principal sum of subsidies granted): Algoma Central and Hudson Bay Railway Co., \$3,395.32 (\$3,395.32); British Columbia Electric Railway Co., Ltd., \$5,984.41; Canada and Gulf Terminal Railway, \$1,369.93 (\$1,369.93); Canadian National Railways, \$3,558,249.73 (\$35,863.67); Canadian Pacific Railway Co., \$4,018,721.58 (\$79,844.74); Central Vermont Railway, Inc., \$2,481.92; Great Northern Railway Co., \$12,349.28; Halifax Transfer Co., Ltd., \$1,765.74; Hull Electric Co., \$2,100; London and Port Stanley Railway, \$1,890.35; Michigan Central Railroad Co., \$24,140.80; Montreal and Southern Counties Railway Co., \$2,886.48; Napierville Junction Railway Co., \$6,464.15 (\$4,208.60); New York Central Railroad Co., \$15,367.43; Niagara, St. Catharines and Toronto Railway Co., \$1,591.91; Northern Alberta Railways Co., \$95,920.45 (\$4,405.97); Northern Pacific Railway Co., \$8,588.69; Pacific Great Eastern

Railway Co., \$15,068.62; Perc Marquette Railway Co., \$10,750.16; Quebec Central Railway Co., \$64,110.79 (\$6,528.78); Quebec Railway, Light and Power Co., \$2,359.22; Temiscouata Railway Co., \$12,026.90; Temiskaming and Northern Ontario Railway, \$70,674.56; Toronto, Hamilton and Buffalo Railway Co., \$6,714.83; White Pass and Yukon Route Railway Division, \$7,847.82.

F Payments of \$1,000 or over were: Anglo-Canadian Shipping Co., Ltd., Vancouver, \$1,653.75; Beaton Boat Co., Ltd., Revelstoke, \$1,040; British Columbia Pulp and Paper Co., Vancouver, \$2,520; Canada Shipping Co., Ltd., Vancouver, \$1,771.37; Canadian Australasian Lines, Ltd., Vancouver, \$8,447.34; Canadian Government Merchant Marine, Ltd., Montreal, \$43,053; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, \$13,794.50; Canadian Pacific Railway Co., Montreal, \$106,867.30; Canadian Pacific Steamships, Ltd., Montreal, \$275,385; Canadian Transport Co., Ltd., Vancouver, \$1,791.88; County Line, Ltd., Saint John, \$16,213.50; Cunard White Star, Ltd., Montreal, \$675,205.50; Deer Island and Campobello Mail Service, Leonardville, \$4,010.59; T. A. S. DeWolf and Son, Halifax, \$5,347.50; Empire Shipping Co., Ltd., Vancouver, \$9,729.44; Furness, Withy and Co., Saint John, \$461,185.50; Georgian Bay Tourist Co., Midland, \$1,148.11; Harbour Navigation Co., Ltd., Vancouver, \$1,875; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, \$5,000; A. G. Jones and Co., Halifax, \$30,690; Leonard R. Jones, Harrington Harbour, \$1,302.75; H. E. Kane and Co., Saint John, \$56,103.75; A. Lajoie and Joseph Harvey, La Baleine, \$1,995; Raoul Leclerc, Lotbinière, \$1,352.95; March Shipping Agency, Ltd., Montreal, \$267,683.25; I. H. Mathers and Son, Ltd., Halifax, \$12,732; W. E. McDonald, Pictou Island, \$1,005; McLean, Kennedy, Ltd., Montreal, \$44,226; Montreal Shipping Co., Montreal, \$13,561.50; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, \$8,000; National Harbours Board, \$46,969.65; Navigation Charlevoix-Saguenay, La Cie de Quebec, \$1,548.75; Pickford and Black, Ltd., Halifax, \$33,990.75; Richard Porritt, Port Alberni, \$3,704.03; S. J. Robertson, Harrington Harbour, \$1,185.74; Estate of Alfred Sirois, Trois-Pistoles, \$1,985.87; Traverse de Levis, Ltée., Quebec, \$5,000; Traverse du St. Laurent, Ltée., La Cie de la Sorel, \$1,008; F. K. Warren, Ltd., Halifax, \$2,754; Union Steamships, Ltd., Vancouver, \$60,229.05; Mail Subsidies and Steamship Subventions are also paid to some of these companies by the Department of Trade and Commerce.

H Payments were made to the King's Printer.

Vote 244 Air and Land Mail Services

	Estimates	Allotments	Expenditures
A Salaries	67,365 00	66,565 00	62,242 34
B Cost of Living Bonus and Other Pay-list Items.....	5,785 00	6,585 00	5,897 51
C Mail service by air.....	6,161,859 00	6,086,859 00	5,372,324 38
D Mail Service by Ordinary Land Conveyance, including Rural Mail Delivery	7,730,000 00	7,805,000 00	7,755,899 94
E Travelling Expenses	1,500 00	1,500 00	1,056 17
F Printing and Stationery.....	35,000 00	35,000 00	14,951 52
G Equipment and Maintenance.....	20,000 00	20,000 00	7,334 48
H Telegrams and Telephones.....	300 00	300 00	154 01
I Sundries	50 00	50 00	
J Publicity	20,000 00	20,000 00	19,102 65
K Rural Mail Delivery Boxes.....	40,000 00	40,000 00	39,754 47
	<u>\$14,081,859 00</u>	<u>\$14,081,859 00</u>	<u>\$13,278,717 47</u>

This vote was provided to cover the cost of (i) the carriage of mails by air, rural mail delivery, mail stage services; movement of mails between post offices and railway stations; and collections from street letter boxes, and (ii) the salaries (including cost of living bonus) and other expenses of the administrative unit at Ottawa, which controls these services.

As of March 31, 1944, there were 37 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: F. J. Colpman, \$3,000; G. Herring, \$5,700; J. E. Leclerc, \$2,400; A. H. Potts, \$3,840; J. St. Germain, \$3,840; R. F. Tubman, \$2,400.

Travelling expenses in excess of \$300 were paid to: G. Herring, \$516.50.

As of March 31, 1944, 1 employee was receiving a war duties supplement.

C Payments of \$1,000 or over were: Canadian Bank of Commerce, Attorney for Northern Airways, Ltd., \$2,471.60; Canadian Pacific Air Lines, Ltd., \$503,935.66; Canadian Pacific Air Lines, Ltd., Attorney for Canadian Airways, Ltd., \$46,085.56; Prairie Airways, Ltd., \$155,297.30; Wings, Ltd., \$357.55; Yukon Southern Air Transport, Ltd., \$472,553.01; Leavens Brothers Air Services, Ltd., \$4,044.60; M. & C. Aviation Co., Ltd., \$1,357.04; Maritime Central Airways Ltd., \$113,840.10; Minister of Munitions and Supply for transmission to Trans-Canada Air Lines, \$445,074.42; Northwest Airlines, Inc., \$32,602.50; Trans-Canada Air Lines, \$3,594,705.04.

The mail contract entered into with Trans-Canada Air Lines, under the Trans-Canada Air Lines Act, 1937, provided for payment by the Department at the rate of 60 cents per mile flown with mails, during the initial period of operation ending December 31, 1939. The Act also empowered the Governor in Council to fix the rate for subsequent years, the rate to be increased in the event of the Corporation incurring a deficit in the preceding year, but to be decreased if a surplus were earned during such year. The rate paid for the fiscal year 1943-44 was 42.08 cents per mile under authority of P.C. 2153, dated March 18, 1943.

D The following is a comparative statement by Districts of payments made under this allotment.

District	1943-44	1942-43	Increase *Decrease
Halifax	536,951 54	498,218 80	38,732 74
Charlottetown	123,475 19	106,869 19	16,606 00
Saint John	407,434 29	379,950 24	27,484 05
Quebec	725,129 91	644,588 26	80,541 65
Montreal	1,060,050 45	964,466 59	95,583 86
Ottawa	748,275 86	690,565 69	57,710 17
Toronto	1,027,593 89	948,997 39	78,596 50
London	934,022 28	850,206 48	83,815 80
North Bay	238,185 09	232,169 32	6,015 77
Winnipeg	347,239 95	325,976 03	21,263 92
Moose Jaw	192,636 17	186,610 22	6,025 95
Saskatoon	243,414 58	230,213 29	13,201 29
Edmonton	210,902 25	270,714 80	40,187 45
Calgary	225,653 55	216,431 84	9,221 71
Vancouver	522,116 44	466,693 50	55,422 94
	7,643,081 44	7,012,671 64	630,409 80
(1) Yukon Services	60,083 85	69,061 12	8,987 27*
(2) Headquarters	52,734 65	38,667 24	14,077 41
	7,755,899 94	7,120,400 00	\$ 635,499 94

(1) Under the jurisdiction of the Vancouver District.

(2) The amount of \$52,734.65 is for side services between certain airports and post offices on Trans-Canada Air Mail routes and was paid to Trans-Canada Air Lines.

The following is an analysis by Districts of the payments made under this allotment, showing the respective totals for Rural Mail Delivery Routes, Side Services, Stage Services and City Services.

District	Rural mail delivery routes	Side services	Stage services	City services
Halifax	171,349 38	58,342 09	236,524 19	70,735 88
Charlottetown	102,181 35	10,274 55	2,341 35	8,677 94
Saint John	217,802 86	45,017 26	106,734 33	37,879 84
Quebec	310,585 22	90,604 41	223,158 76	100,781 52
Montreal	489,136 05	81,943 79	100,703 60	388,267 01
Ottawa	518,668 83	49,354 82	99,194 72	81,057 49
Toronto	467,112 72	68,252 05	55,055 96	437,173 16
London	689,590 25	65,196 37	38,093 35	141,142 31
North Bay	69,844 58	64,981 82	71,652 21	31,706 48
Winnipeg	90,196 28	95,945 59	63,503 78	97,594 30
Moose Jaw	25,095 84	79,880 57	60,465 88	27,193 88
Saskatoon	55,223 26	98,679 08	62,695 67	26,816 57
Edmonton	99,241 19	81,100 69	86,080 81	44,479 56
Calgary	53,912 94	65,471 38	61,091 71	45,177 52
Vancouver	104,460 36	57,038 91	126,889 78	233,727 39
		1,012,083 38	1,394,186 10	
Yukon			60,083 85	
Headquarters		52,734 65		
	\$3,464,401 11	\$1,064,818 03	\$1,454,269 95	\$1,772,410 85

The comparable totals for the fiscal year 1942-43

were as follows.....\$3,187,127 39 \$ 988,998 56 \$1,377,931 14 \$1,566,342 91

F Payments were made to the King's Printer.

G Suppliers receiving \$1,000 or more: Accessories Manufacturers, Ltd., Montreal, \$1,155.70; M. Landreville, Ottawa, \$1,091.50.

J Suppliers receiving \$1,000 or more: Walsh Advertising Co., Ltd., Windsor, \$19,102.65.

K Suppliers receiving \$1,000 or more: Eastern Steel Products, Ltd., Montreal, \$38,921.16.

Vote 245 (and Vote 501, Supplementary Estimates) Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes

	Estimates	Allotments	Expenditures
A Salaries	948,833 00	890,833 00	845,548 20
B Cost of Living Bonus and Other Pay-list Items.....	109,482 00	115,482 00	111,923 53
C Travelling Expenses	1,000 00	1,000 00	394 97
D Printing and Stationery.....	90,750 00	105,750 00	56,956 44
E Equipment and Maintenance.....	175,000 00	150,000 00	123,059 25
F Telegrams and Telephones.....	1,000 00	1,000 00	120 02
G Sundries	1,000 00	3,000 00	2,023 00
H Money Order Forms.....	25,000 00	35,000 00	30,470 26
I Manufacture of Postage Stamps.....	315,000 00	365,000 00	358,712 97
J Printing of Postal Notes.....	30,000 00	30,000 00	20,430 90
	<u>\$1,697,065 00</u>	<u>\$1,697,065 00</u>	<u>\$1,549,639 54</u>

These votes were provided to cover (i) the salaries (including cost of living bonus) and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage, money orders and postal notes, and the operations of the Post Office Savings Bank, and (ii) the cost of postage stamps, postal notes and money order forms.

As of March 31, 1944, there were 645 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date:

	Salary rate		Salary rate
Atwater, H. E.....	\$ 5,700 00	MacDonald, M. M.	3,120 00
Bill, A. F.....	4,620 00	MacDonald, N. H.....	4,620 00
Black, B. E.....	2,400 00	McDonald, T. D.....	2,400 00
Brenot, G. H.....	3,600 00	McGreevy, L.	2,700 00
Busey, S. A. D.....	2,400 00	McManus, T. P.....	2,700 00
Campbell, J. B.....	2,700 00	Morin, J. N.....	3,120 00
Deville, A. S.....	3,300 00	O'Hagan, A. W. S.....	2,580 00
Demers, J. E. G.....	2,700 00	O'Halloran, W. H.....	3,480 00
Dewar, H. C.....	2,400 00	O'Hara, J. J.....	4,620 00
Ford, A.	2,400 00	Page, J. E.....	2,400 00
Fortune, H. J.....	2,400 00	Page, P. E. R.....	2,400 00
Hall, R. E.....	2,400 00	Pothier, A. S.....	3,600 00
Hancock, E. H.....	3,600 00	Renwick, H.	3,120 00
Heath, W. A.....	2,400 00	Roy, J. A. C.....	2,700 00
Hobart, M. T.....	3,120 00	Ryan, J. H.....	3,000 00
Holland, H.	2,400 00	Sheldon, C. C.....	3,060 00
Irving, K. H.....	3,120 00	Tennant, G. G.....	3,120 00
Landriault, R.	2,400 00	Vermette, A.	2,400 00

Travelling expenses in excess of \$300 were paid to: A. S. Deville, \$335.95.

D Payments were made to the King's Printer.

E Suppliers receiving \$1,000 or more: International Business Machines Co., Ltd., Ottawa, \$14,885.06; John Neville Paper Co., Ottawa, \$7,926.65; Remington Rand, Ltd., Toronto, \$99,006.64.

H Payments were made to the King's Printer.

I Suppliers receiving \$1,000 or more: Canadian Bank Note Co., Ltd., Ottawa, \$327,346.25; Dominion Envelope Co., Ltd., Toronto, \$5,331.68; the King's Printer, \$25,836.08.

J Suppliers receiving \$1,000 or more: British American Bank Note Co., Ltd., Ottawa, \$18,692.10; Canadian Bank Note Co., Ltd., Ottawa, \$1,738.80.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.\$ 899 85

P.C. 135/9542 of December 15, 1943 authorized an *ex gratia* payment to W. J. Scott for injuries to his son, Keith, who was struck by a motor vehicle, the property of the Crown, on October 21, 1942.

PENSIONS AND OTHER BENEFITS

Vote 246 Payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....\$ 5,000 00

Expenditures..... nil

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.\$ 22,214 32

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Total Expenditures to date
CURRENT			
P-19 Canadian Postal Corps.....	388,511 00	280,529 65	702,153 90
NON CURRENT			
* Postal Censorship.....			583,200 23
	\$ 388,511 00	\$ 280,529 65	\$ 1,285,354 13

* Postal Censorship was transferred to the Department of National War Services at the close of the fiscal year 1941-42.

Allotment: Canadian Postal Corps..... 388,511 00

Expenditures.....\$ 280,529 65

A classification of expenditures follows:

A Salaries	6,553 91
B Cost of Living Bonus.....	1,094 12
C Unemployment Insurance, Departmental Contributions.....	93 29
D Travelling Expenses	3,165 52
E Printing and Stationery.....	153,893 19
F Equipment and Maintenance.....	17,066 73
G Telegrams and Telephones.....	555 13
H Mail Bags for Overseas Mail.....	98,107 76
	\$ 280,529 65

This allotment was provided to pay the salaries of civilian stenographers and typists and for other expenses of the Base Post Office and the Field Post Offices in Canada under the Canadian Postal Corps. The staffs in these offices, with the exception of those noted below, consist entirely of enlisted personnel.

As of March 31, 1944, there were 7 civilian employees paid from this account.

D Travelling expenses in excess of \$300 were paid to: E. J. Underwood, \$2,966.01.

E Payments were made to the King's Printer.

- F Suppliers receiving \$1,000 or more: Canadian Postage Meters and Machines, Ltd., Toronto, \$1,124.80; Corrugated Paper Box Co., Ltd., Toronto, \$1,247.33; Masonite Co. of Canada, Ltd., Gatineau, \$2,739.60; Office Specialty Manufacturing Co., Ltd., Newmarket, \$8,971.95; Pritchard-Andrews Co., Ltd., Ottawa, \$1,116.48.
- II Suppliers receiving \$1,000 or more: Canadian Bag Co., Montreal-Toronto, \$9,844.78; Canadian National Railways, \$1,314.06; Canadian Wool Board, Toronto, \$1,986.47; Dominion Government, Department of Justice, Penitentiaries: Kingston, \$1,623.49, St. Vincent de Paul, \$26,985.22; Dominion Textile Co., Ltd., Montreal, \$4,942.28; C. Richardson and Co., St. Mary's, \$1,751.39; Richmond Tailors, Ltd., Richmond Hill, \$21,325.87; Robinson and Son Converters, Ltd., Toronto, \$27,078.74.

Accounts Receivable

	Amount
Pertaining to:	
Fiscal year 1943-44.....	2,608 68
Previous years—Collectable	138 58
—Uncollectable	27,684 56
Total	\$ 30,431 82

Previous Years—Uncollectable includes: (a) defalcations by postmasters prior to 1888, \$22,801.23; and (b) balances due by deceased or retired postmasters, 1888-1897, \$4,360.38.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To United Kingdom and Other Governments—</i>				
United Kingdom Postal and Telegraph Censorship Department Account.....		\$ 48,223 67	\$ 48,223 67	

This account is to record payments by the Post Office Department (chargeable to an encumbrance against the War Appropriation for Postal Censorship allotted to the Department of National War Services) of salaries and other expenses of United Kingdom civil servants sent to Canada to perform censorship duties on behalf of the United Kingdom authorities. Such payments are recovered from the United Kingdom.

[9] Floating Debt

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
Post Office Account.....	\$4,603,419 38	\$269,347,381 62	\$267,396,557 49	\$6,554,243 51

The Post Office Account is a composite balance representing the difference between the values of the recorded assets and liabilities of the Post Office Department. The assets include cash in the hands of Postmasters and accounts receivable from other countries in respect of money orders, parcel post and transit charges. The liabilities include accounts payable for parcel post and transit charges on mail for delivery abroad and the Department's liability for money orders and postal notes outstanding.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Post Office Savings Bank.....	24,373,991 48	14,334,758 02	10,422,197 93	28,286,551 57
Miscellaneous—				
B Contractors' Securities—Cash, Post Office	15,477 07	14,741 68	21,362 47	8,856 28
	\$ 24,389,468 55	\$ 14,349,499 70	\$ 10,443,560 40	\$ 28,295,407 85

A As at April 1, 1943, the balance at the credit of depositors in the Post Office Savings Bank was \$24,373,991.48. Deposits during the year amounted to \$13,834,758.02 and interest credited to the accounts, \$500,000; (the latter item is an estimated amount transferred from Interest on Public Debt pending a reconciliation with the accounts of the Post Office Savings Bank). Withdrawals during the year totalled \$10,422,197.93. The balance of \$28,286,551.57 at the credit of depositors as at March 31, 1944, therefore represented a net increase of \$3,912,560.09.

B Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, bonds so held in respect of the Post Office Department amounted to \$9,650.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A War Savings Certificates—Instalment Purchases, Post Office.....		3,917 76		3,917 76
B Victory Loan Bonds, Instalment Suspense, Post Office		11 29		11 29
		<u>\$ 3,929 05</u>		<u>\$ 3,929 05</u>

A Deductions from the salaries of employees not paid by Central Pay Office and from the earnings of mail contractors are credited to this account and cheques in favour of the Bank of Canada are drawn against it as the certificates become fully paid. The above balance represents the incomplete subscriptions at the close of 1943-44.

B Deductions from the salaries of employees not paid by Central Pay Office and from the earnings of mail contractors are credited to this account and cheques in favour of the Receiver General for the total of such deductions are drawn monthly and forwarded to the Department of Finance.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
Unclaimed Cheques Suspense, Post Office.....	\$ 50 70	\$ 27 59		\$ 78 29

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account. The above balance represents the liability in respect of this Department at the close of the fiscal year 1943-44.

1943-44

PUBLIC ACCOUNTS

PART II

Q

PRIME MINISTER'S OFFICE

Details of
REVENUES AND EXPENDITURES

PRIME MINISTER'S OFFICE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	64,682 84
War	21,318 07
\$	86,000 91

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	54,296 00	47,682 92	51,260 00	45,126 74
Continuing Statutory Provisions.....	16,999 92	16,999 92	16,999 92	16,999 92
	71,295 92	64,682 84	68,259 92	62,126 66
Allotted from the War Appropriation	23,000 00	21,318 07	18,700 00	17,092 05
Total	\$ 94,295 92	\$ 86,000 91	\$ 86,959 92	\$ 79,218 71

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
Q-2	Stat.	Salary of the Prime Minister—Salaries Act, c.182, R.S.....	14,999 92	14,999 92	
Q-2	Stat.	Motor Car allowance to Prime Minister—Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	
Q-3	247	Salaries of Staff and Cost of Living Bonus.....	54,296 00	47,682 92	6,613 08
		Total Ordinary.....	71,295 92	64,682 84	6,613 08
		Total War (Details on page Q-3).....	23,000 00	21,318 07	1,681 93
		Grand Total.....	\$94,295 92	\$86,000 91	\$ 8,295 01

Salary of the Prime Minister, Rt. Hon. W. L. Mackenzie King—Salaries Act, c. 182 R.S. \$ 14,999 92
 Motor car allowance to Prime Minister—Appropriation Act, No. 5, c. 61, 1931.....\$ 2,000 00

Vote 247 Salaries of Staff and Cost of Living Bonus

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries, Cost of Living Bonus and Other Pay-list Items.....	\$ 54,296 00	\$ 54,296 00	\$ 47,682 92

As of March 31, 1944, there were 21 employees paid from this vote. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: E. Handy, \$2,760, secretarial allowance, \$600; J. W. Pickersgill, \$5,000; W. J. Turnbull, \$7,000; A. Walker, \$2,400, secretarial allowance, \$300.

WAR**War Allotments and Expenditures**

<u>See Page</u>	<u>Allotments 1943-44</u>	<u>Expenditures 1943-44</u>	<u>Refunds to Previous Years' War Expenditures in 1943-44</u>	<u>Total Expenditures to date</u>
CURRENT				
Q-3 Office of the Prime Minister—Additional assistance due to the War.....	\$ 23,000 00	\$ 21,318 07		\$ 47,991 67

Allotment: Office of the Prime Minister—Additional Assistance due to the war	23,000 00
Expenditures	\$ 21,318 07

As of March 31, 1944, there were 12 employees (2 part time) paid from this account, one of whom received a salary at an annual rate of \$2,400 or over: P. Acland, \$6,500.

1943-44

PUBLIC ACCOUNTS

PART II

R

PRIVY COUNCIL OFFICE

Details of
REVENUES AND EXPENDITURES

PRIVY COUNCIL OFFICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	79,800 02	Ordinary	65
War	844,569 83	Special Receipts	1,625 06
	<u>\$ 924,369 85</u>		<u>\$ 1,625 71</u>

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
Premium, Discount and Exchange	65	
Special Receipts—		
Refunds of Previous Year's War Expenditures	1,559 81	
Miscellaneous War Revenues	65 25	94 03
	<u>\$ 1,625 71</u>	<u>\$ 94 03</u>

Certified Correct.

A. D. DUNTON,
General Manager,
War-time Information Board.

During the year it was decided that certain revenues and refunds from War activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made; and, for comparative purposes, the 1942-43 Summary of Revenues has been similarly re-classified.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	77,925 00	77,070 12	62,875 00	62,126 71
Transferred from annual appropriations of the Department of Finance	2,729 90	2,729 90		
Allotted from the War Appropriation	1,606,768 77	844,569 83	1,609,179 11	1,502,544 50
Total	<u>\$1,687,423 67</u>	<u>\$ 924,369 85</u>	<u>\$1,672,054 11</u>	<u>\$1,564,671 21</u>

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
R-3	248	General Administration.....	80,654 90	79,800 02	854 88
		Total Ordinary.....	80,654 90	79,800 02	854 88
		Total War (Details on page R-3)....	1,606,768 77	844,569 83	762,198 94
		Grand Total.....	\$ 1,687,423 67	\$ 924,369 85	\$ 763,053 82

Vote 248 General Administration

	Estimates	Allotments	Expenditures
A Salaries	68,975 00	68,975 00	68,975 00
B Cost of Living Bonus.....	3,950 00	3,950 00	3,950 00
Allotted from Vote 66.....	2,729 90*	2,729 90	2,729 90
C Printing and Stationery.....	3,500 00	3,500 00	2,864 05
D Sundries	1,500 00	1,500 00	1,281 07
	<u>\$ 80 654 90</u>	<u>\$ 80,654 90</u>	<u>\$ 79,800 02</u>

*The vote was supplemented by a transfer of this amount from Vote 66, Department of Finance (Section CC), under authority of T.259006 B, March 2, 1944.

As of March 31, 1944, there were 34 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: A. D. P. Heeney, Clerk of the Privy Council, \$9,000; J. R. Baldwin, \$3,600; *W. E. D. Halliday, \$2,700; H. R. L. Henry, \$5,000; A. M. Hill, \$4,020; H. W. Lothrop, \$5,220; M. G. Roe, \$2,520; W. J. Wall, \$3,000.

*Received additional compensation—see following list:

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): W. E. D. Halliday, \$600.

D Travelling expenses in excess of \$300 were paid to: J. R. Baldwin, \$459.20.

WAR**War Allotments and Expenditures**

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
R-4 Statutory Orders and Regulations Division.....	37,247 77	35,559 74	.....	76,235 34
R-4 Committee on Reconstruction.....	40,820 00	39,776 77	.....	39,776 77
R-4 Office of the Special Commissioner for Defence Projects in the Northwest.	10,200 00	9,902 86	.....	9,902 86
War-time Information Board—				
R-4 General Administration.....	792,501 00	739,695 19	1,625 06	2,196,034 45
R-7 Food Requirements Committee, Food Conservation and Information Program.....	273,500 00	19,128 99	.....	19,128 99
R-8 Economic Stabilization Information Program.....	452,500 00	506 28	.....	506 28
NON-CURRENT				
Expenses of the Censorship Co-ordination Committee.....	.....	.....	.....	4,901 96
Expenses of the Sub-Committee of the Cabinet on Public Information.....	.....	.....	.....	23,382 09
War-time Information Board—				
Expenses of Trip of Canadian Journalists to the United Kingdom.....	.....	.....	.....	15,560 59
	<u>\$ 1,606,768 77</u>	<u>\$ 844,569 83</u>	<u>\$ 1,625 06</u>	<u>\$ 2,385,429 33</u>

Allotment: Statutory Orders and Regulations Division.....	37,247 77
Expenditures.....\$	35,559 74

This Division was established by P.C. 7992 of September 4, 1942, to act as a central agency for recording the numerous orders and regulations of a legislative character made by the Governor in Council and various wartime authorities and agencies. From time to time a selection of these as determined by the Director of this Division, is published under the title "Canadian War Orders and Regulations".

As of March 31, 1944, there were 4 employees paid from this account. The following employee was receiving salary at an annual rate of \$2,400 or over on that date: R. Lesage, \$3,600.

Expenditures include: salaries, \$7,885.93; printing and stationery, \$27,014.65.

Allotment: Committee on Reconstruction.....	40,820 00
Expenditures.....\$	39,776 77

Under authority of P.C. 609, January 23, 1943, this Committee undertakes such investigations and studies of postwar problems as may from time to time be determined in co-operation with the Advisory Committee on Economic Policy or as the President of the Privy Council may direct.

Expenditures include: salaries, \$19,013.18; travel, \$12,560.17; printing and stationery, \$1,449.15; preparation of reports, \$4,433.32.

As of March 31, 1944, there were 8 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: O. J. Firestone, \$3,000; F. E. Hurst, \$2,700; L. C. Marsh, \$4,000.

Travelling expenses in excess of \$300 were paid to: J. E. Brewster, \$810.17; P. L. Farnalls, \$609.01; F. L. Fremont, \$302.36; S. M. Gunn, \$507.52; F. C. James, \$431.51; E. S. Lett, \$703.13; S. A. Macdonald, \$715.83; G. W. MacInnis, \$495.20; M. Mackenzie, \$388.98; L. C. Marsh, \$938.05; M. McWilliams, \$602.61; S. H. Prince, \$484.94; C. B. K. VanNorman, \$563.07.

Allotment: Office of the Special Commissioner for Defence Projects in the Northwest....	10,200 00
Expenditures.....\$	9,902 86

By P.C. 3758 of May 6, 1943, Brigadier W. W. Foster, D.S.O., V.D., was appointed Special Commissioner for Defence Projects in Northwest Canada. His duties are to supervise and co-ordinate the wartime activities of the various Departments of the Government in that area and to provide for continuous and effective Canadian participation and co-operation with the United States in defence projects.

Expenses of the office at Edmonton, Alberta, were \$2,513.62; salaries and bonus amounted to \$5,238.96 and travelling expenses to \$871.43, of which amount \$568.75 was paid to J. F. MacNeill, Assistant to the Special Commissioner. As of March 31, 1944, there were 4 employees paid from this account. Capt. T. Hogg, Administrative officer, was receiving salary at an annual rate of \$2,700, exclusive of cost of living bonus, on that date.

Allotment: Wartime Information Board—General Administration.....	792,501 00
Expenditures.....\$	739,695 19

A distribution of expenditures follows:

A Salaries	272,369 21
B Cost of Living Bonus	15,789 75
C Unemployment Insurance	1,178 14
D Travelling Expenses	42,704 51
E Radio	7,623 72
F Photographs and Mats	98,285 79
G Pamphlets	122,322 76

H Motion Pictures	840 17
I Printing and Stationery	29,065 07
J Public Speaking	6,689 79
K Visitors	4,982 90
L Canadian Council of Education for Citizenship	10,000 00
M Overseas Publicity	10,586 31
N Miscellaneous	116,983 78
O Accounts Receivable	273 29
	<hr/>
	\$ 739,695 19
	<hr/>

By P.C. 8099, September 9, 1942, the powers relative to Public Information, previously vested in the Minister of National War Services, were transferred to the Wartime Information Board, and the Board, composed of a Chairman, Vice-Chairman and eight members made responsible to the Prime Minister in his capacity as President of the Privy Council and Chairman of the War Committee of the Cabinet. Expenditures were incurred in connection with (a) co-ordinating the existing public information services of the Government and supervising the release from government sources of Canadian war news and information to countries outside Canada; (b) providing means and facilities for distributing Canadian war news and information; and (c) undertaking programs to stimulate public morale and to obtain from the Canadian people their utmost co-operation in the national emergency.

As of March 31, 1944, there were 128 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). Living allowance of these employees and travelling expenses, where the amount was in excess of \$300, are also shown:

	Salary rate	Living allowance	Travelling expenses
Anderson, A. C.	\$ 4,500 00		\$ 1,153 50
Andrew, G. C.	4,500 00		
Arthur, G.	\$318 per month		1,423 71
Bagley, G. S. (Aug. 1)	3,600 00		
Beattie, L.	2,520 00		527 17
*Benoit, G. R. G.	3,420 00		1,595 24
Boyd, R. D.	2,520 00		
Bradley, H. M.	\$195 per month		
	(U.S. Funds)		
Brown, D. C.	4,800 00		689 94
Casey, L. (July 1)	10,000 00	\$ 707 07	
	(U.S. Funds)	(\$7 per diem U.S. Funds)	
Cloutier, A. E. (Oct. 1)	4,000 00		
Crockett, W. M.	2,520 00	(\$5 per diem U.S. Funds)	510 72
Draper, R. A.	4,000 00		
Edison, G. (Aug. 16)	2,820 00		
Freifeld, S. A.	6,000 00		
	(U.S. Funds)		
Fremont, D.	3,300 00		
Geldert, G. M.	2,700 00		635 71
Grant, J. W.	2,520 00		
Hambleton, G.	3,000 00		
Herbin, J. R.	3,300 00		302 08
Hosken, G. S. (Mar. 1)	4,200 00		
Kellander, C.	2,400 00		
Ketchum, J. D.	6,000 00		
King, F. R.	2,520 00		
MacPherson, C. B.	4,020 00		
MacRorrie, J.	\$100 per week		
Malone, P.	3,000 00	1,474 69	2,126 46
		(\$4.72 per diem)	
†McCann, H. C. (Feb. 28)	\$100 per week		653 58
McCracken, G. W.	4,500 00		514 83
McKenna, A. J. (Sept. 1)	5,200 00		567 08
Morant, N. (June 1)	3,300 00		
Morin, G. (Dec. 31)	3,120 00		

	Salary rate	Living allowance	Travelling expenses
Morris, E. L. (Mar. 19)	2,520 00		
Newton, T. F. M.	4,200 00	1,713 84 (\$8 per diem U.S. Funds)	1,767 55
Oastler, J. A. (Nov. 30)	5,700 00 (U.S. Funds)	812 54 (\$3 per diem U.S. Funds)	687 88
Pacey, W. C. D. (Sept. 1)	2,520 00		
Ranger, P.	3,300 00		
Reading, P.	5,000 00		316 21
Saint Loup, P. (Nov. 1)	2,820 00		
Smart, J.	2,400 00		
Smith, E. G.	4,020 00		
Sutherland, H. R. M.	5,000 00 (U.S. Funds)	2,843 82 (\$7 per diem U.S. Funds)	1,111 70
Swan, F. M.	2,520 00		
Sykes, A. R.	3,120 00	1,979 07 (\$5 per diem U.S. Funds)	764 10
Tessier, R.	2,640 00		
Thomas, B.	\$75 per week (U.S. Funds)		613 20
Tisdall, C. W.	3,000 00		
† West, B.	3,650 00		485 13
Young, R. P.	2,520 00		

† See also Wartime Information Board—Food Requirements Committee.

‡ See also "M", Overseas Publicity.

* Received additional compensation—see following list:

As of March 31, 1944, there were 2 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): G. R. G. Benoit, \$1,580.

The following persons, whose salaries were paid by other government departments as shown, received travelling expenses in excess of \$300: National Defence (Army Services)—I. Eisenhardt, \$453.44; National War Services (National Film Board)—J. Grierson, \$2,529.26; R. F. McLean, \$511.69; J. Paris, \$425.46; D. Petegorsky, \$844.81; M. Ross, \$322.61.

The following persons were appointed on a temporary basis to do special work for the Board: J. Greenblatt, \$275 a month for four months, authorized by P.C. 139/8336, October 27, 1943; C. M. Watson, \$1,000 (\$350 in U.S. Funds) for three months, authorized by P.C. 120/3811, May 5, 1943. Travelling expenses of J. Greenblatt amounted to \$962.59.

Employees serving without salary, were paid as follows:

	Living allowance	Living and travelling expenses	Travelling expenses
Campbell, J. H.	\$ 8,125 20 (\$20 per diem U.S. Funds)		\$ 549 55
Carter, G. S. H.		\$ 1,646 50	
Crandall, C. F.		1,995 80	
Dunton, A. D.		3,072 83	
Garner, H. L.		421 47	
MacKenzie, N. A. M.		3,289 76	
Ryan, F.		701 20	
Sedgwick, H.	8,125 20 (\$20 per diem U.S. Funds)		

E Speeches and programs of an educational nature designed to (a) foster Canadian unity; (b) provide basic information about the Canadian war effort; and (c) answer questions in the public mind, were broadcast over various radio stations regionally and from coast to coast. Payments to the Canadian Broadcasting Corporation amounted to \$4,311.74.

F Still photographs providing coverage of Canada's wartime activities were distributed in print and mat form to newspapers and periodicals in Canada, the United States, and Overseas. Window display pictures were

made available for large department stores, libraries and exhibitions. Suppliers receiving \$5,000 or more: The Gilliams Service, Inc., New York, \$17,859.03 (also shown under New York expenditures); The King's Printer, \$23,063.61; National Film Board, \$54,861.62.

G This expenditure covers the cost of producing and distributing booklets, leaflets, and folders designed to describe various aspects of Canada's war activities to the public, encourage popular attachment to the democratic way of life and stimulate public morale. Payments to the King's Printer amounted to \$107,442.08.

H Expenditures were in connection with the French Language Information program.

I Of this amount, \$4,092.26 was for equipment. Payments to the King's Printer amounted to \$27,320.05.

J Public speakers addressed local gatherings throughout Canada on a variety of topics pertaining to the war effort. The Association of Canadian Clubs was paid \$3,118.53.

K Visiting officials and publicity men were taken on tours of war plants, military training centres, etc., in an effort to acquaint them with the scope of Canada's war effort.

L A grant of \$10,000 was made to the Canadian Council of Education for Citizenship to assist this organization in meeting its general administrative expenses.

M This expenditure covers the cost of the London Office of the Board and includes the following: wages, \$1,904.42; living allowance, B. West, \$1,166.67; miscellaneous expenses, C. Moodie, \$906.74. B. West, \$343.03; the Canadian Gazette Ltd., London, Eng., \$5,587.50.

N This includes telegrams, \$4,416.35; telephones, \$14,255.46; postage, \$15,866.59; express and cartage, \$2,570.48; subscriptions, \$7,890.05. Suppliers receiving \$5,000 or more: Bell Telephone Company of Canada, \$6,322.60; Dominion Government, Post Office Department, \$15,699.64; Rockefeller Center, Inc., \$8,056.75; United Nations Information Office, \$7,183.62.

O This amount represents outstanding travel advances from 1942-43 as follows: B. Kerr, \$16.41; G. Kidd, \$200; L. MacGillivray, \$40; H. McDonald, \$10.63; J. Ridington, \$6.25.

The above expenditures include an amount of \$632.45 in connection with the defalcation of a Treasury official.

GENERAL

The foregoing analysis of expenditures includes the cost of various special activities of the Board, the details of which follow: (a) Latin American newspapermen's tours: Argentine, \$1,082.21; Brazilian, \$1,316.15; Colombian, Ecuadorian and Venezuelan, \$1,579.83; Paraguayan, Chilean and Cuban, \$2,033.24; total, \$6,011.43; (b) fees and travelling expenses of Father Thadeusz Kotowski, \$1,373.90; (c) tour by Hon. J. S. Currie and R. B. Herder, Newfoundland newspaper publishers, \$1,101.45; (d) tour by T. B. Manson, British Ministry of Agriculture, \$815.37; (e) tour by W. A. F. Hepburn, speaking and studying educational conditions in Canada, \$745.97; (f) speaking tour of American universities by A. A. Maheux, \$508.07; (g) tour by Dr. H. Diaz-Casanueva, First Secretary Chilean legation, \$507.33; (h) tour by Associated Press Correspondents, \$503.63; (i) tour by C. P. Smith, Australian journalist, \$388.22; (j) speaking tour of Eastern States by C. F. Fraser, \$327.50; (k) tour by E. Barlow, National Broadcasting Corporation, and E. Woodey, Editor, McCall's Magazine, \$285.36.

To facilitate the distribution of Canadian war news and information in the United States, offices are maintained in New York and Washington. These offices incurred expenditures as follows:

	New York	Washington
Salaries and Allowances	44,015 24	15,297 05
Unemployment Insurance	17 70	
Travelling Expenses	2,912 39	2,656 38
Radio	727 18	
Photographs and Mats	23,703 04	83 60
Pamphlets	80 30	161 88
Printing and Stationery	1,179 48	884 19
Visitors	506 63	
Miscellaneous	40,980 19	10,726 55
	<u>\$ 114,122 15</u>	<u>\$ 29,809 65</u>

Gilliams Service, Inc., New York was paid \$17,859.03 for photographs and mats. Miscellaneous expenditures included the following: New York—telegrams, \$933.58; telephones, \$5,622.67; subscriptions, \$187.82; press services, \$4,130.61; rent and office maintenance, \$8,056.75; payments to the United Nations Information Office, \$7,183.62; and Washington—telegrams, \$330.80; telephones, \$1,154.24; subscriptions, \$138.37; press services, \$1,992.93.

Allotment: Wartime Information Board—Food Requirements Committee, Food Conservation and Information Program.....	273,500 00
Expenditures.....	<u>\$ 19,128 99</u>

A classification of expenditures follows:

A	Salaries	564 32
B	Cost of Living Bonus.....	16 59
C	Unemployment Insurance	1 17
D	Travelling Expenses	506 79
E	Photographs and Mats	1,257 45
F	Motion Pictures	15,895 47
G	Sundry	887 20
		<u>\$ 19,128 99</u>

P.C. 7688, October 26, 1943, authorized the Wartime Information Board to act as agent for the Food Requirements Committee in the co-ordination and distribution of information with respect to that Committee's Food Conservation Program which is designed to ensure the fulfilment of government commitments both at home and abroad by the most efficient utilization of food supplies.

A As of March 31, 1944, there were 2 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over on that date: H. C. McCann, \$100 per week.

D Travelling expenses in excess of \$300 were paid to H. C. McCann, \$493.53. (See also Wartime Information Board—General Administration.)

E F All payments were made to the National Film Board.

Allotment: Wartime Information Board—Economic Stabilization Information Program.	452,500 00
Expenditures.....	\$ 506 28

This committee was established by P.C. 9746, December 21, 1943, as an interdepartmental committee for the purpose of instituting a program of public information as to the needs and benefits of economic stabilization measures and the responsibility of all groups and individuals in ensuring their success. The facilities of the Wartime Information Board are utilized to co-ordinate and distribute the information.

The above expenditures represent advertising charges.

Accounts Receivable

Pertaining to:

	Amount
Fiscal year 1943-44.....	nil
Previous years—Collectable	273 29
—Uncollectable	nil
	<u>\$ 273 29</u>

1943-44

PUBLIC ACCOUNTS

PART II

S

PUBLIC ARCHIVES

Details of

REVENUES AND EXPENDITURES

PUBLIC ARCHIVES

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary\$ 123,734 82

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
Proceeds from sales		\$ 675 78

Certified correct.

G. LANCTOT,
Dominion Archivist.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	129,086 00	123,334 82	135,191 00	122,126 03
Continuing Statutory Provisions.....	400 00	400 00	530 00	530 00
	129,486 00	123,734 82	135,721 00	122,656 03
Allotted from the War Appropriation.....	1,500 00		860 00	860 00
	\$ 130,986 00	\$ 123,734 82	\$ 136,581 00	\$ 123,516 03

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
S-3	249 437	General Administration and Technical Services.	129,086 00	123,334 82	5,751 18
		SUPERANNUATION AND RETIREMENT BENEFITS			
S-3	Stat.	Gratuities to families of deceased employees, Civil Service Act, c.22, R.S.	400 00	400 00	
		Total Ordinary.....	129,486 00	123,734 82	5,751 18
		Total War (Details on page S-3)....	1,500 00		1,500 00
		Grand Total	\$ 130,986 00	\$ 123,734 82	\$ 7,251 18

Vote 249 (and Vote 437, Further Supplementary Estimates) General Administration and Technical Services

	Estimates	Allotments	Expenditures
A Salaries	112,925 00	110,992 74	105,340 13
B Cost of Living Bonus and other Pay-list Items.....	6,161 00	7,110 02	7,056 06
C Printing and Stationery.....	4,500 00	4,903 00	4,902 55
D Travelling Expenses	1,000 00	617 00	616 65
E Purchase and Copying of books, papers, manuscripts, maps, etc.	1,500 00	2,100 00	2,056 19
F Sundries	3,000 00	3,363 24	3,363 24
	<u>\$ 129,086 00</u>	<u>\$ 129,086 00</u>	<u>\$ 123,334 82</u>

As of March 31, 1944, there were 49 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): G. Lanctot, Dominion Archivist, \$8,000; G. W. Bailey, \$2,520; A. Beaulieu, \$2,520; J. C. O. Bertrand, \$2,520; L. Brault, \$3,000; P. Brunet, \$3,720; C. J. Dewar, \$2,520; N. Fee, \$4,380; D. G. Godfrey, \$3,000; G. T. Hamilton, \$3,180; J. F. Kenny, \$4,440; M. Kinnear, \$2,520; R. LaRoque, \$2,880; S. Marion, \$3,960; J. F. McKay, \$2,520 (June 6); J. S. Patrick, \$2,520; W. A. Proctor, \$2,400 (Aug. 20); N. Storey, \$2,520; F. W. Thompson, \$2,400; H. Wooding, \$2,400.

C All payments were made to the King's Printer.

D G. Lanctot received \$504.55 for travelling expenses.

F Payments from this allotment included: War Risk Insurance, \$1,500; and interim compensation to employees for clothing, property or effects lost or abandoned because of enemy occupation of France, totalling \$1,140 distributed as follows: R. LaRoque, \$480; Victor E. Beique, \$300; Marcel Dugas, \$180; Simon Routier, \$180. These payments were approved by P.C. 6/1450 of February 24, 1942 and T.258639-42.B of March 14, 1944.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 400 00

WAR**War Allotments and Expenditures**

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
S-4 Payment of 1942-43 War Risk Insurance Premiums on the Public Archives Building and contents.....	1,500 00			
NON-CURRENT				
Compensation to former members of the Archives Staff of Paris for the loss of personal effects and household goods due to enemy occupation.				3,460 00
	<u>\$ 1,500 00</u>			<u>\$ 3,460 00</u>

PUBLIC ACCOUNTS: PART II

Allotment: Payment of 1942-43 War Risk Insurance Premiums on the Public Archives		
Building and contents.....	\$	1,500 00
Expenditures.....		nil

An allotment was obtained from the War Appropriation to pay the above premiums pending the inclusion of this amount in the Further Supplementary Estimates, (Vote 437, supplementary to Vote 249).

1943-44

PUBLIC ACCOUNTS

PART II

T

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 234,761 56	Ordinary	\$ 178,264 13

Receipts and Disbursements—Open Accounts

[2] Departmental Working		[12] Deferred Credits	40 00
Capital Advances	803,463 31	[13] Sundry Suspense Accounts.....	nil
	\$ 803,463 31		\$ 40 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page T-6.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Proceeds from Sales	178,167 73	169,795 06
B Refunds of Expenditures	96 40	
Total Ordinary	\$ 178,264 13	\$ 169,795 06

Details

	1943-44	1942-43
Ordinary Revenue—		
A Proceeds from Sales:		
Canada Gazette—Subscriptions, copies and advertising	36,584 86	44,703 92
Sale of Publications:		
Parliament and Departments	21,926 97	19,140 33
General public	77,087 61	68,058 42
Waste paper contract	38,000 00	36,000 00
The sale of waste paper in 1943-44 was made to Betcherman Iron and Metal Co., Ltd., Ottawa, under an annual contract approved by P.C. 2195, March 18, 1943.		

Ordinary Revenue—Concluded		1943-44	1942-43
Sale of discarded equipment, etc.,		2,378 66	1,892 39
Surplus on operation of Printing Branch		2,189 63	
		<hr/> 178,167 73	<hr/> 169,795 06
B Refunds of Expenditure		96 40	
Total Ordinary		<hr/> <u>\$ 178,264 13</u>	<hr/> <u>\$ 169,795 06</u>

Certified correct.

EDMOND CLOUTIER,
King's Printer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	234,149 00	231,448 88	253,746 00	242,806 94
Continuing Statutory Provisions.....	2,660 01	2,660 01	1,616 68	1,616 68
Transferred from annual appropriations of the Department of Finance	652 67	652 67	998 80	998 80
Allotted from the War Appropriation	1,300,000 00*			
Total	<hr/> <u>\$1,537,461 68</u>	<hr/> <u>\$ 234,761 56</u>	<hr/> <u>\$ 256,361 48</u>	<hr/> <u>\$ 245,422 42</u>

* See footnote to following statement.

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
T-4	250	Departmental Administration.....	40,619 00	38,977 90	1,641 10
T-4	251	Printing, Binding and Distributing the Annual Statutes.....	12,500 00	11,532 60	967 40
T-4	252	<i>Canada Gazette</i>	42,582 88	42,582 88	
T-4	253	Plant, Equipment and Replacements.....	20,000 00	19,921 79	78 21
T-5	254	Distribution of Official Documents.....	51,099 79	51,088 49	11 30
T-5	255	Printing and Binding Official Publications for sale and distribution to departments and public.....	68,000 00	67,997 89	2 11
SUPERANNUATION AND RETIREMENT BENEFITS					
T-5	Stat.	Gratuities to families of deceased employees, Civil Service Act, c.22, R.S.....	2,660 01	2,660 01	
		Total Ordinary.....	237,461 68	234,761 56	2,700 12
		Total War (Details on page T-5).....	1,300,000 00*		280,257 79
		Grand Total.....	<hr/> <u>\$ 1,537,461 68*</u>	<hr/> <u>\$ 234,761 56</u>	<hr/> <u>\$ 282,957 91</u>

* Includes provision of \$1,019,742.21 for expenditure made in 1942-43 and transferred to the King's Printer's Advance Account under Departmental Working Capital Advances, Active Assets.

Vote 250 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	30,215 00	29,360 22	27,756 66
B Cost of Living Bonus and Other Pay-list Items.....	654 00	873 90	873 90
C Travelling Expenses	1,000 00	442 08	442 08
D Printing and Stationery	7,250 00	7,250 00	7,212 46
E Sundries	1,500 00	2,692 80	2,692 80
	<u>\$ 40,619 00</u>	<u>\$ 40,619 00</u>	<u>\$ 38,977 90</u>

As of March 31, 1944, there were 9 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): E. Cloutier, King's Printer and Controller of Stationery, \$8,000; F. G. Bronskill, \$4,620; Y. Fortin, \$2,520, war duties supplement, \$120; G. Randall, \$3,000; G. Vizard, \$3,000 (June 12).

Vote 251 (and Vote 438, Further Supplementary Estimates) Printing, Binding and Distributing the Annual Statutes.....	12,500 00
Expenditures.....	\$ 11,532 60

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament: 3rd session, 1942, English 4,400, French 650; 4th session, 1943, English 4,400, French 650; and Public Acts, Chap. 1-33, session 1943, English 2,500, French 470.

Vote 252 (and Vote 439, Further Supplementary Estimates) *Canada Gazette*

	Estimates	Allotments	Expenditures
A Salaries	4,890 00	4,890 00	4,890 00
B Cost of Living Bonus and Other Pay-list Items.....	45 00	133 36	133 36
Allotted from Vote 66	67 88*	67 88	67 88
C Printing and Binding	37,580 00	37,491 64	37,491 64
	<u>\$ 42,582 88</u>	<u>\$ 42,582 88</u>	<u>\$ 42,582 88</u>

*The vote was supplemented by a transfer of this amount from Vote 66, Department of Finance (Section CC) under authority of T.263485B., May 18, 1944.

As of March 31, 1944, there were 2 employees paid from this account. The following was receiving salary at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. L. A. Boyer, \$2,880.

C The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Vote 253 Plant Equipment and Replacements

	Estimates	Allotments	Expenditures
A Maintenance and Repairs	1,000 00		
B Equipment and Supplies	17,200 00	19,733 23	19,733 23
C Freight, Duty, etc.	1,800 00	266 77	188 56
	<u>\$ 20,000 00</u>	<u>\$ 20,000 00</u>	<u>\$ 19,921 79</u>

This amount was provided for the maintenance of the printing plant and equipment in the Printing Bureau.

Vote 254 (and Vote 440, Further Supplementary Estimates)	Distribution of Official Documents		
	Estimates	Allotments	Expenditures
A Salaries	31,830 00	31,810 03	31,810 03
B Cost of Living Bonus and Other Pay-list Items.....	4,815 00	4,791 88	4,791 88
Allotted from Vote 66.....	584 79*	584 79	584 79
C Delivery and mechanical supplies and char service.....	1,800 00	2,571 30	2,571 30
D Printing and stationery.....	4,800 00	2,736 92	2,736 92
E Mechanical and shipping services.....	5,570 00	6,771 11	6,771 11
F Sundries	1,700 00	1,833 76	1,822 46
	<u>\$ 51,099 79</u>	<u>\$ 51,099 79</u>	<u>\$ 51,088 49</u>

*The vote was supplemented by a transfer of this amount from Vote 66, Department of Finance (Section CC) under authority of T.263485B, May 18, 1944.

This amount was provided to cover the cost of distribution of the official publications of Parliament and the Government Departments as authorized by the Public Printing and Stationery Act.

As of March 31, 1944, there were 26 employees paid from this account. E. J. Larochelle was receiving a salary at an annual rate of \$2,400, exclusive of cost of living bonus, on that date, and also a war duties supplement of \$120.

Vote 255 (and Vote 441, Further Supplementary Estimates)	Printing and Binding Official Publications for sale and distribution to Departments and the Public		
	Estimates	Allotments	Expenditures
A Printing, etc., for free distribution.....	7,700 00	4,693 00	4,691 07
B Printing, etc., for sale.....	60,300 00	63,307 00	63,306 82
	<u>\$ 68,000 00</u>	<u>\$ 68,000 00</u>	<u>\$ 67,997 89</u>

A B The printing and binding of the various publications was done by the Printing Branch of the Department, under the authority of the Public Printing and Stationery Act. The publications are stocked in the Printing Bureau for distribution and sale.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 2,660 01

WAR

War Allotments and Expenditures

	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to Date
King's Printer's Advance Account.....	<u>\$1,300,000 00</u>			

AlLOTment: King's Printer's Advance Account.....	1,300,000 00	
Less advance 1942-43.....	1,019,742 21	
		\$ 280,257 79
Expenditures.....		nil

Accounts Receivable

Pertaining to:	Amount
Fiscal Year 1943-44.....	1,300 46
Previous Years—Collectable	325 29
—Uncollectable	8,562 64
Total	\$ 10,188 39*

* Exclusive of accounts receivable referred to in the Open Accounts.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
A King's Printer's Advance—Printing	1,506,978 05	8,342,819 07	8,908,677 01	2,072,835 99
B King's Printer's Advance—Stationery	268,437 85	5,144,841 77	5,382,447 14	506,043 22
	<u>\$1,775,415 90</u>	<u>\$13,487,660 84</u>	<u>\$14,291,124 15</u>	<u>\$2,578,879 21</u>

A B The Public Printing and Stationery Act, c. 162, R.S., as amended by c. 5, 1928, authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding \$700,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions". All moneys collected from the Public Service are treated as repayments.

In the 1943 report, it was stated that the debit balance in these accounts exceeded the authority and that an allotment was being obtained from the War Appropriation 1943-1944. Treasury Board Minute T.260525B, of March 30, 1944, authorized an estimate and immediate allotment of \$1,300,000 to increase the authority to \$2,000,000.

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased to cover the cost of operating the Stationery Branch and this charge is absorbed by the various departments in their purchases; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

From the closing balance of \$2,578,879.21 shown above must be deducted the sum of \$996,312.96, representing amounts due the King's Printer by other departments and other Governments at the close of the fiscal year, and which are allowed as deductions under Section 38 (as amended) of the Act in determining net advances outstanding.

The following is a statement of the operations for the year as shown in the King's Printer's Advance Account:

PRINTING BRANCH

Work executed for departments and other governments.....		9,026,792 30
Cost of goods sold:		
Inventory April 1, 1943.....	1,430,993 06	
*Salaries, \$244,968.72; wages of prevailing rates staff, \$1,112,036.28.....	1,357,005 00	
*Paper, printing material, etc.	2,187,351 40	
*Printing, binding, lithographing, etc., done outside the Department	5,296,294 29	
Less 1942-43 accounts payable	8,065 78	
	5,288,228 51	
Office printing, stationery and other expenditures.....	65,836 69	
	10,329,414 66	
Less: Inventory March 31, 1944	1,339,975 21	
		8,989,439 45
Excess of Revenues over Expenditures		37,352 85
Less: Excess of Expenditures over Revenues, 1942-43, brought forward.....		35,163 22
Net Excess of Revenues over Expenditures transferred to Ordinary Revenue.....		\$ 2,189 63

STATIONERY BRANCH

Cost of goods sold:		
Inventory April 1, 1943	190,772 70	
*Salaries, \$133,915.51; wages of prevailing rates staff, \$12,203.17.....	146,118 68	
*Materials and supplies	5,215,203 02	
Office printing, stationery and other expenditures.....	21,125 44	
	5,573,219 84	
Less: Inventory March 31, 1944	166,610 60	
		5,406,609 24
Stationery sold to departments and other governments.....	5,401,328 56	
Sundry Sales	179 25	
		5,401,507 81
Excess of Expenditures over Revenues		5,101 43
Add: Excess of Expenditures over Revenues, 1942-43, brought forward		70,879 01
Total Excess of Expenditures over Revenues, carried forward.....		\$ 75,980 44

*Details of these items are shown at the end of this section.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction, with the quantities purchased and supplied, as required by Section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S. 1927.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling \$996,312.96, of which \$732,860.78 was for printing and \$263,452.18 for stationery were due the King's Printer as follows: External Affairs, \$16.95; Finance, \$6.62; House of Commons, \$13,076.72; Labour, \$48,276.11; Mines and Resources, \$142.22; Munitions and Supply, \$71,166.86; National Defence—Army Services, \$11,923.53; Naval Services, \$603,503.23; Air Services, \$108,093.22; National Gallery of Canada, \$476.75; National Research Council, \$4,927.56; National Revenue, \$76,011.73; National War Services, \$38,014.31; Public Printing and Stationery, \$449.87; Public Works, \$3,468.43; Royal Canadian Mounted Police, \$625.31; Secretary of State, \$4,293.19; Supreme Court, \$376.12; Trade and Commerce, \$533.66; Board of Transport Commissioners, \$3.21; Wartime Information Board, \$9,856.25; Wartime Prices and Trade Board, \$19.83; Australian Air Liaison Office, \$16.78; United Kingdom Payments Office, \$1,034.50.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
War Savings Certificates				
Suspense—Public Printing and Stationery....	\$ 125 00	\$ 48,982 10	\$ 48,942 10	\$ 165 00

Deductions from the salaries of employees of the Department, not paid by Central Pay Officer, for War Savings Certificates and Victory Loan Bonds, are deposited in this account. Cheques are drawn against it in favour of the Bank of Canada for War Savings Certificates as they are fully paid. Cheques in favour of the Receiver General for the total of deductions in connection with bond purchases are drawn monthly and forwarded to the Department of Finance. The above balance represents the incomplete subscriptions for War Savings Certificates at the close of 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
Unclaimed Cheques Suspense—				
Public Printing and Stationery	\$ 25 50			\$ 25 50

All cheques, except those drawn against Open Accounts which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-1944.

Details of King's Printer's Advance Account

As of March 31, 1944, there were 235 employees paid from this account, not including prevailing rates staff. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date.

	Salary rate		Salary rate
Baldwin, C. J.	\$3,120 00	Hewton, F. A.	2,700 00
Bambrick, E. F.	2,520 00	Jobin, I.	2,700 00
Bolger, J. J.	2,400 00	Keane, M. E.	3,000 00
Byrne, J. H.	3,360 00	Lacoste, A.	2,520 00
Byron, F. W.	2,700 00	Lamb, G. F.	3,000 00
Cairncross, J.	2,700 00	Latendresse, J. P. E.	2,580 00
Charette, O.	2,700 00	Mahoney, J. M.	3,840 00
Cowtan, A. C.	2,700 00	Manary, W.	3,000 00
Currie, R. W. H.	3,120 00	Parker, T. A.	2,700 00
*Degagne, J. A.	2,700 00	Pelton, L. A.	3,120 00
Desrosiers, J. E.	2,880 00	Pooler, F. W.	3,120 00
Driscoll, J. W.	4,020 00	Quirouette, J. L. A.	2,700 00
Farrell, F. M.	2,880 00	Reny, D. A.	2,700 00
Gay, P. A.	4,920 00	Rothwell, B. E.	2,700 00
Hamilton, W.	2,760 00		

* This employee was paid a special allowance of \$195.86 for supervision of staff on night shift.

As of March 31, 1944, there were 3 employees receiving war duties supplements.

Paper, printing material, etc., purchased for the Printing Branch, amounted to \$2,187,351.40. Suppliers receiving \$5,000 or more: Alliance Paper Mills Ltd., Merriton, \$61,993.98; Barber-Ellis of Canada, Ltd., Toronto, \$57,647.46; J. R. Booth Ltd., Ottawa, \$157,435.94; L. P. Bouvier Co., Ltd., Toronto, \$10,086.83; Brown Brothers Ltd., Toronto, \$13,809.61; Canada Envelope Co., Montreal, \$37,884.59; Canada Paper Co., Montreal, \$92,563.16; Canadian International Paper Co., Montreal, \$5,883.30; Comptoir National Enrg., Montreal, \$50,729.01; W. V. Dawson Ltd., Montreal, \$33,197.01; Walter Dickinson & Co., Ltd., Toronto, \$5,213.07; Dominion Envelope Co., Ltd., Toronto, \$19,584.76; Don Valley Paper Co., Ltd., Toronto, \$88,135.26; E. B. Eddy Co., Ltd., Hull, \$253,308.54; W. J. Gage & Co. Ltd., Toronto, \$56,902.11; Globe Envelopes Ltd., Toronto, \$61,475.32; Gummed Papers Ltd., Brampton, \$21,620.92; A. Kimball Ltd., Toronto, \$13,802.99; George La

Monroe & Son, Ltd., Toronto, \$10,510.77; Litho-Print, Ltd., Toronto, \$16,447.54; MacDonell & Conyers, Ottawa, \$10,144.71; Provincial Paper Co., Ltd., Toronto, \$214,143.54; Rolland Paper Co., Ltd., Montreal, \$365,364.81; St. Maurice Valley Paper Co., Ltd., Montreal, \$46,714.24; Howard Smith Paper Mills, Ltd., Montreal, \$328,867.19; Southam Press Montreal Ltd., Montreal, \$7,006.90; Whyte-Hooke Paper Co., Ltd., Toronto, \$30,550.19.

Printing, binding, lithographing, etc., done outside the Printing Bureau amounted to \$5,296,294.29. Suppliers receiving \$5,000 or more: L'Action Sociale Ltée., Quebec, \$14,165.13; Aetion Press Ltd., Toronto, \$1,786.87; Advocate Printers Ltd., Winnipeg, \$5,987.11; Alger Press Ltd., Oshawa, \$37,886.86; Arthurs-Jones, Ltd., Toronto, \$32,293.73; Ashton-Potter Ltd., Toronto, \$19,330.94; The Atlas Press Ltd., Montreal, \$13,037.32; The Benalack Lithographing & Printing Co., Ltd., Montreal, \$43,566.82; T. H. Best Printing Co., Ltd., Toronto, \$7,196.22; Birt Printing Co., Ltd., Winnipeg, \$6,537.35; Bomac Electrotpe Co., Ltd., Ottawa, \$42,211.69; Bomac Federal Ltd., Montreal, \$8,137.84; Brigdens Limited, Toronto, \$60,224.33; Brown Brothers Ltd., Toronto, \$6,675.47; The Bryant Press Ltd., Toronto, \$45,283.50; Burt Business Forms Ltd., Toronto, \$149,865.73; Business Systems Ltd., Toronto, \$119,640.16; Canadian Bank Note Co., Ltd., Ottawa, \$440,833.34; Canadian Geographical Society, Ottawa, \$6,467.96; Canadian Gravure Ltd., Toronto, \$5,820.73; Canadian Nashua Paper Co., Ltd., Peterborough, \$85,451.07; Canadian Printing & Lithographing Co., Ltd., Montreal, \$39,380.46; Canadian Publishers Ltd., Winnipeg, \$9,291.16; Charrier & Dugal Ltée., Quebec, \$18,873.41; The Clarke & Stuart Co., Ltd., Vancouver, \$8,894.89; Clen-Mathers Press Ltd., Montreal, \$11,593.03; Commercial Printers, Ltd., Regina, \$8,750.82; Comptoir National Engr., Montreal, \$9,988.87; Consolidated Lithograph Manufacturing Co., Montreal, \$36,081.65; Copeland-Chatterton Ltd., Brampton, \$63,896.04; The Copp-Clark Co., Ltd., Toronto, \$40,439.59; Crain Printers Ltd., Ottawa, \$372,549.79; Curtis Co., Ltd., Windsor, \$23,251.00; Dadson-Merrill Press, Ltd., Ottawa, \$47,644.10; Davis-Henderson, Ltd., Toronto, \$8,936.47; Davis-Lisson Ltd., Hamilton, \$10,436.16; Pierre Des Marais, Montreal, \$7,269.76; Dominion Loose Leaf Co., Ltd., Ottawa, \$74,471.22; Drapeau-Hébert Ltd., Montreal, \$8,023.91; Le Droit, Ottawa, \$44,184.84; Robert Duncan & Co., Ltd., Hamilton, \$6,586.67; V. J. Dunne & Co., Ltd., Ottawa, \$5,863.45; Les Editions Marquis Ltée., Montmagny, \$10,747.08; Espie Printing Co., Ltd., Toronto, \$14,211.76; The Federated Press, Ltd., Montreal, \$415,633.95; W. J. Gage & Co., Ltd., Toronto, \$5,233.90; Gazette Printing Co., Ltd., Montreal, \$85,943.97; The Gilliams Service, Inc., New York, \$8,154.09; The Herald Press Ltd., Montreal, \$147,051.39; The Hignell Printing Ltd., Winnipeg, \$5,816.83; Howell Lithographic Co., Ltd., Hamilton, \$28,603.70; Hutchings and Patriek Ltd., Ottawa, \$26,406.08; L'Imprimerie De Lamirande Ltée., Montreal, \$5,619.42; Inland Press Ltd., Montreal, \$6,221.22; International Playing Card Co., Ltd., Windsor, \$12,158.10; Lawson & Jones Ltd., London, \$12,232.47; Legge Press (Canada) Ltd., Ottawa, \$6,487.89; La Lithographie Du St. Laurent Ltée., Montreal, \$63,251.91; Litho-Print Ltd., Toronto, \$44,607.28; Livingstone Press, Toronto, \$9,883.92; London Printing and Lithographing Co., Ltd., London, \$22,008.75; John Lovell & Son, Ltd., Montreal, \$26,729.18; Lowe-Martin Co., Ltd., Ottawa, \$25,074.20; MacMillan Office Appliances Co., Westboro, \$18,416.14; R. G. McLean, Ltd., Toronto, \$32,710.21; Merchants Printing Co., Ltd., Kitchener, \$9,914.84; Mercury Press Ltd., Montreal, \$64,932.57; Metcalfe-Robinson Press Ltd., Montreal, \$12,867.88; Might Directories Ltd., \$29,118.97; Miller Lithographing Co., Ltd., Toronto, \$18,308.57; Miln-Bingham Print Craft Ltd., Toronto, \$21,474.35; Montreal Electrotypers & Engravers Ltd., Montreal, \$12,421.70; Montreal Lithographing Co., Ltd., Montreal, \$24,758.41; Montreal Ruling & Bookbinding Co., Ltd., \$6,965.63; Mortimer, Ltd., Ottawa, \$175,297.95; Mutual Press, Ltd., Ottawa, \$15,412.77; National Printers, Ltd., Ottawa, \$28,166.97; La Cie de Publications "Le Nouvelliste", Ltée., Trois-Rivières, \$11,946.82; Offset Print & Litho., Ltd., Toronto, \$42,089.42; Ottawa Photo Engraving Co., Ltd., Ottawa, \$6,772.42; La Patrie Publishing Co., Ltd., Montreal, \$107,153.66; Pembroke Printers, Ltd., Pembroke, \$5,633.77; Photo Engravers & Electrotypers Ltd., Toronto, \$46,638.62; Printers Guild Ltd., Pickering, \$7,870.01; Printing Service, Ltd., Montreal, \$5,630.55; Provincial Printing Reg'd., Montreal, \$10,350.55; The Public Press, Ltd., Winnipeg, \$13,653.68; Rapid Grip and Batten Ltd., Montreal, \$26,756.12; The Regal Press Ltd., Montreal, \$5,694.56; Reid Brothers & Co., London, \$11,860.35; Reid and Eibner Ltd., Winnipeg, \$12,034.71; The Reid Press Ltd., Hamilton, \$9,400.80; Richardson, Bond & Wright, Ltd., Owen Sound, \$149,381.79; E. S. & A. Robinson (Canada) Ltd., Toronto, \$31,169.03; Rolph-Clarke-Stone, Ltd., Toronto, \$93,174.47; The Ronalds Co., Ltd., Montreal, \$122,507.29; Rous & Mann Ltd., Toronto, \$62,417.30; The Runge Press Ltd., Ottawa, \$67,643.53; The Ryerson Press Ltd., Toronto, \$30,032.26; Sampson-Matthews Ltd., Toronto, \$84,765.19; Saturday Night Press Ltd., Toronto, \$76,905.31; Saults & Pollard Ltd., Winnipeg, \$7,614.04; Le Soleil Ltée., Quebec, \$38,693.14; Southam Press Montreal Ltd., Montreal, \$49,706.28; Southam Press Toronto Ltd., Toronto, \$77,845.13; W. J. Stewart, Ltd., Toronto, \$20,043.30; Stovel Company Ltd., Winnipeg, \$21,018.27; The Strathmore Press Ltd., Toronto, \$21,167.30; The Sun Publishing Co., Ltd., Vancouver, \$11,273.12; Telford & Craddock Ltd., Toronto, \$23,538.79; Therien Freres Ltée., Montreal, \$16,513.37; La Tribune Ltée., Sherbrooke, \$21,036.24; Unique Products Co., Toronto, \$37,499.57; Upton Company Ltd., Montreal, \$9,665.70; Victoria Press Ltd., Montreal, \$5,683.31; Villemaire Bros. Ltd., Montreal, \$50,474.92; Western Printing & Lithographing Co., Ltd., Calgary, \$6,471.90; West Toronto Printing House Ltd., Toronto, \$7,829.32; Windsor Daily Star, Windsor, \$8,521.88; Woodward Press Ltd., Montreal, \$9,908.41; E. A. Wray Ltd., Montreal, \$6,080.71; Wrigleys Printing Co., Ltd., Vancouver, \$6,966.91.

Materials and supplies purchased for the Stationery Branch amounted to \$5,215,203.02. Suppliers receiving \$5,000 or more: Acme Carbon & Ribbon Co., Ltd., Toronto, \$39,511.04; Acme Office Supplies Ltd., Ottawa, \$68,071.62; Addressograph-Multigraph Co. of Canada, Ltd., Toronto, \$77,407.50; Librairie Beauchemin Ltée., Montreal, \$21,488.40; Beaugard Press Ltd., Ottawa, \$30,897.17; J. R. Booth Ltd., Ottawa, \$39,094.90; W. E. Booth Co., Ltd., Toronto, \$7,088.14; Bostitch (Canada) Ltd., Montreal, \$77,898.75; Brown Brothers Ltd., Toronto, \$149,398.83; Budge Carbon Paper Co., Ltd., Montreal, \$54,649.45; Buntin, Gillies & Co., Ltd.,

Hamilton, \$7,590.20; Burroughs Adding Machine of Canada Ltd., \$46,925.31; Canada Carbon & Ribbon Co., Ltd., Toronto, \$49,675.88; Canada Crayon Co., Ltd., Lindsay, \$5,702.18; Canada Law Book Co., Ltd., Toronto, \$10,389.85; Canada Paper Co., Ltd., Montreal, \$12,952.44; Canadian Kodak Sales Co., Ltd., Toronto, \$48,252.85; Capital Carbon & Ribbon Co., Ltd., Eastview, \$59,579.43; Hugh Carson Co., Ltd., Ottawa, \$6,595.56; Carter's Ink Co., of Canada, Ltd., Montreal, \$6,948.42; The Clarke & Stuart Co., Ltd., Vancouver, \$15,855.27; Continental Paper Products Ltd., Ottawa, \$10,529.58; Cordage Distributors Ltd., Montreal, \$6,199.36; Costain Office Machines Co., London, \$5,860.90; H. S. Crabtree Ltd., Toronto, \$7,184.63; Crain Printers Ltd., Ottawa, \$25,830.63; Cutting Limited, Toronto, \$63,734.32; Derrett Ltd., Toronto, \$19,828.10; Dictaphone Corporation Ltd., Toronto, \$20,036.36; Ditto of Canada, Ltd., Toronto, \$60,699.68; Dixon Pencil Co., Ltd., Newmarket, \$34,775.18; Dominion Carbon & Stencil Supply Co., Winnipeg, \$9,693.40; Dominion Duplicators Ltd., Toronto, \$75,607.62; Dominion Loose Leaf Co., Ltd., Ottawa, \$37,409.25; Dominion Paper Co., Ltd., Montreal, \$25,170.20; Don Valley Paper Co., Ltd., Toronto, \$28,130.29; Doon Twines Ltd., Kitchener, \$44,036.99; V. J. Dunne & Co., Ltd., Ottawa, \$9,312.29; Le Droit, Ottawa, \$7,639.28; Eagle Pencil Co., of Canada Ltd., Toronto, \$60,806.93; E. B. Eddy Co., Ltd., Hull, \$190,327.06; Elliott Addressing Machine Co., of Canada Ltd., Montreal, \$5,226.65; Evans and Kert Ltd., Ottawa, \$119,425.12; Federal Typewriter Co., Ltd., Ottawa, \$127,112.24; Friden Calculator Sales Ltd., Ottawa, \$17,110.17; W. J. Gage & Co., Ltd., Toronto, \$22,796.08; D. Gestetner (Canada) Ltd., Ottawa, \$221,952.48; Ginn & Co., Toronto, \$7,794.49; Gummed Papers Ltd., Brampton, \$19,634.98; Hamilton Cotton Co., Ltd., Hamilton, \$5,824.50; J. M. Hill, Ottawa, \$47,335.08; Imperial Pin Co., Ltd., Montreal, \$5,967.82; Imperial Typewriters of Canada Ltd., Ottawa, \$43,163.05; Instruments Ltd., Ottawa, \$45,594.08; International Business Machines Co., Ltd., \$253,922.66; Kelvin, Bottomley & Baird, Ltd., Montreal, \$5,139.61; Keuffel & Esser Co., Ltd., Montreal, \$78,976.14; H. E. Livingstone & Co., Ltd., Toronto, \$5,171.92; Lowe-Martin Co., Ltd., Ottawa, \$94,822.93; MacMillan Office Appliances Co., Ltd., Westboro, \$47,168.94; Martin & Lawrie Ltd., Hamilton, \$5,559.43; Thos. E. Mason Ltd., Montreal, \$24,242.40; McFarlane, Son & Hodgson Ltd., Montreal, \$10,102.16; A. Crombie McNeill & Co., Ottawa, \$6,661.69; Mimeograph Co., Ltd., Toronto, \$7,978.70; Mitchell & McGill Ltd., Toronto, \$10,991.29; Montreal Office Machines Co., Ltd., Montreal, \$17,775.95; Mudge Watson & Co., Ltd., Montreal, \$5,186.96; National Cash Register Co., Ltd., Toronto, \$17,758.86; Office Specialty Mfg. Co., Ltd., Newmarket, \$65,695.10; Ontario-Hughes-Owens Co., Ltd., Ottawa, \$118,768.73; Ottawa Paper Box Co., Ltd., Ottawa, \$11,299.59; Ottawa Typewriter Co., Ltd., Ottawa, \$25,417.00; Peerless Carbon & Ribbon Co., Ltd., Toronto, \$106,052.70; Perry Sales Co., Ltd., London, \$5,984.37; J. E. Poole Co., Ltd., Toronto, \$21,629.88; H. H. Popham Ltd., Ottawa, \$32,538.46; Pritchard-Andrews Co., of Ottawa, Ltd., Ottawa, \$18,693.77; Provincial Paper Co., Ltd., Toronto, \$70,100.31; J. Frank Raw Co., Ltd., Toronto, \$25,506.97; L. A. Reeves Ink Co., Ltd., Toronto, \$5,943.32; Remington Rand Ltd., \$189,432.92; Rolland Paper Co. Ltd., Montreal, \$293,012.36; Roneo Co. of Canada Ltd., Toronto, \$141,910.39; Rotaprint Co., of Canada Ltd., Ottawa, \$12,837.27; Seeley Systems Corporation Ltd., Toronto, \$7,246.98; Howard Smith Paper Mills Ltd., Montreal, \$213,175.38; Snelling Paper Sales Ltd., Ottawa, \$7,051.81; Southam Press Montreal Ltd., Montreal, \$2,084.65; Sutherland Press Ltd., St. Thomas, \$16,188.68; Thorburn & Abbott Ltd., Ottawa, \$55,095.40; Underwood Elliott Fisher Ltd., \$177,500.53; John Underwood & Co., Ltd., Toronto, \$18,376.53; Venus Pencil Co., of Canada Ltd., Toronto, \$23,035.26; The Visible Records Ltd., Scarboro, \$23,007.73; Walker & Campbell Ltd., Montreal, \$5,414.23; War Department (Chief Engineers Office), Washington, \$5,330.44; J. C. Wilson Ltd., Montreal, \$31,575.68.

1943—44

PUBLIC ACCOUNTS

PART II

U

DEPARTMENT OF PUBLIC WORKS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	12,280,674 07	Ordinary	951,696 90
Special	77,372 11	Special Receipts	455,815 00
War	6,466,696 45		
	<u>\$ 18,824,742 63</u>		<u>\$ 1,407,511 90</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts.....	139,618 69
[13] Sundry Suspense Accounts.....	69 43
	<u>\$ 139,688 12</u>

NOTE. Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page U-46.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Privileges, Licences and Permits.....	165,995 43	128,210 24
B Proceeds from Sales.....	94,480 76	31,279 38
C Services and Service Fees.....	641,713 35	615,298 11
D Premium, Discount and Exchange.....	10	
E Refunds of Expenditure.....	21,142 51	14,674 94
F Miscellaneous	28,364 75	7,099 29
Total Ordinary	951,696 90	796,561 96
Special Receipts—		
G Refunds of Previous Years' War Expenditures.....	455,815 00	134,503 27
Grand Total	<u>\$ 1,407,511 90</u>	<u>\$ 931,065 23</u>

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Ferry privileges	1,379 00	
Ferry licences are issued under authority of the Ferries Act, c. 68, R.S.		
Rent from Kingston, Ont. dry dock.....	6,050 00	
Rents from public buildings and sites.....	144,043 24	
Rents from sundry telegraph lines and offices.....	144 00	
Rents from sundry works, water lots, etc.....	14,379 19	
		165,995 43
Rents are authorized by Order in Council with the exception of properties under lease at the time of purchase.		

B Proceeds from Sales:

Sales of movables, furniture, fittings, lumber, scrap, etc.—

Materials which the Department took over at the closing out of the contract for Charlottetown railway wharf were sold to J. P. Porter & Sons, Limited, for \$68,680.42. Sundries were \$15,448.46..... 84,128 88

Sales of real estate—

La Fonderie St. Anselme, Limitée, purchased a portion of the Carrier-Laine property at Levis, Que., for \$5,800; Harold S. Robinson purchased a lot at St. George, N.B., for \$1,300; Rossen Engineering & Construction Co. purchased Immigration Building No. 2 at Winnipeg, Man., for \$2,731.58. Sundries were \$520.30 10,351 88

94,480 76**C Services and Service Fees:**

Commission from telephone booths in public buildings..... 9,628 70

Earnings of dredges and plant—

From: dredges, \$3,712.30; scows, \$23,919.60; and tugs, \$11,907.29. Sundries were \$510.70 40,049 89

Earnings of dry docks, etc., at rates regulated by Orders in Council—

Champlain dry dock, Lauzon, Que..... 48,238 00

Lorne dry dock, Lauzon, Que..... 19,593 75

Selkirk, Man., repair slip..... 2,392 35

Esquimalt, B.C., new dry dock..... 103,851 38

Earnings of telegraph and telephone lines at rates approved by the Board of Transport Commissioners—

Bay of Fundy..... 2,295 75

Cape Breton 9,360 49

Magdalen Islands 4,632 53

Maniwaki-St. Thérèse de Gatineau..... 127 70

Quebec District 42,007 54

Killarney 241 98

Pele Island 442 10

Saskatchewan-Alberta 120,952 22

Vancouver Island 95,035 38

Yukon and B.C. Northern..... 119,876 95

Refunds of staff salaries at Ashcroft, B.C., from Canadian National Telegraphs 3,654 60

Water collections, William Head, B.C., pipe-line..... 1,856 36

Work done by Photographic Branch..... 17,348 68

Sundries 127 00

641,713 35**D Premium, Discount and Exchange.....**

10

E Refunds of Previous Years' Expenditure.....

21,142 51

F Miscellaneous:

Damages to Government Property..... 1,318 66

Fines and Forfeitures..... 27,046 09

28,364 75

The balance of \$27,046.09 of security deposit from Pacifique Marcotte, in connection with his contract for the construction of an intercepting sewer, etc., at Quebec City, was retained after settlement of claims of creditors.

Total Ordinary 951,696 90

Special Receipts—**G Refunds of Previous Years' War Expenditures:**

The United Kingdom Payments Office refunded \$410,563.95 for furniture and services for various periods to March 31, 1943; Commodity Prices Stabilization Corporation, Ltd., refunded \$31,723.56 for rent of various buildings from December 1, 1941 to March 31, 1943. Sundries were \$13,527.49..... 455,815 00

Grand Total \$1,407,511 90

Certified correct.

E. P. MURPHY,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	13,165,802 45	11,638,499 53	12,606,031 00	11,065,978 97
Continuing Statutory Provisions.....	719,531 65	719,531 65	1,455,475 99	1,455,475 99
Transferred from Annual Appropriations of the Department of Finance.....	15 00	15 00	100 00	100 00
	13,885,349 10	12,358,046 18	14,061,606 99	12,551,554 96
Allotted from the War Appropriation..	6,626,962 01	6,466,696 45	7,377,539 89	6,880,478 56
Total	\$ 20,512,311 11	\$ 18,824,742 63	\$ 21,439,146 88	\$ 19,432,033 52

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
U- 8	Stat.	Salary of Minister, Salaries Act, c. 182, R.S. . . .	10,000 00	10,000 00	
U- 8	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.	2,000 00	2,000 00	
U- 8	256	Departmental Administration.....	194,780 00	183,787 85	10,992 15
CHIEF ARCHITECT'S BRANCH					
U- 9	257	Branch Administration.....	215,070 00	209,389 14	5,680 86
U- 9	258 } 512 }	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.	3,022,037 19	2,688,842 17	333,195 02
U-12	259 } 512 }	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.	3,782,637 41	3,768,308 60	14,328 81
Construction, Repairs and Improvements of Public Buildings					
Maritime Provinces Generally					
U-15	260	Dominion Public Buildings—Improvements and repairs.....	65,000 00	63,134 52	1,865 48
Nova Scotia					
U-16	502 } 313 }	Shelburne—Public Building additions.....	9,912 18	9,912 18	
Quebec					
U-16	261	Dominion Public Buildings—Improvements and repairs.....	120,000 00	119,839 29	160 71
Ontario					
U-16	262	Dominion Public Buildings—Improvements and repairs.....	120,000 00	115,786 98	4,213 02
U-17	503	Ottawa—Hunter Building—Improvements to wiring, etc.	11,000 00	10,718 37	281 63
		Ottawa—Royal Canadian Mint—Improvements and alterations.....	15,000 00	7,520 20	7,479 80
		Ottawa—Postal Terminal—Addition.....	115,000 00	38,545 58	76,454 42
		Ottawa—West Block Testing Laboratories—Alterations and fittings.....	24,000 00	18,717 75	5,282 25
		Ottawa—Central Heating Plant for Department of Mines and Resources Buildings on Booth Street.....	95,000 00	5,280 61	89,719 39
U-17	442	Ottawa—Garage, Carpenter's Shop, etc., for the Printing Bureau.....	24,000 00	23,336 04	663 96

DEPARTMENT OF PUBLIC WORKS

U-5

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
CHIEF ARCHITECT'S BRANCH— <i>Concluded</i>					
<i>Manitoba</i>					
U-17	263	Dominion Public Buildings—Improvements and repairs.....	30,000 00	29,467 92	532 08
<i>Saskatchewan</i>					
U-17	264	Dominion Public Buildings—Improvements and repairs.....	35 000 00	24,602 36	10,397 64
<i>Alberta</i>					
U-18	265	Dominion Public Buildings—Improvements and repairs.....	20,000 00	13,186 40	6,813 60
U-18	504 } 313 }	Grande Prairie—Public Building—Addition...	7,024 99	7,024 99	
<i>British Columbia</i>					
U-18	266	Dominion Public Buildings—Improvements and repairs.....	55,000 00	43,692 14	11,307 86
<i>Generally</i>					
U-18	267	Dominion Immigration Buildings—Repairs, improvements, etc.....	35,000 00	27,468 37	7,531 63
U-18	268	Dominion Quarantine Stations—Maintenance and repairs.....	15,000 00	11,362 28	3,637 72
U-19	269 } 505 }	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	90,000 00	88,003 90	1,996 10
U-19	270 } 313 }	Flags for Dominion Buildings.....	8,147 20	8,147 20	
U-19	271	Public Buildings Generally—Repairs, alterations, fittings and improvements.....	125,000 00	89,404 48	35,595 52
U-19	272	Veterans' Hospitals—Repairs, improvements and alterations.....	60,000 00	51,937 07	8,062 93
CHIEF ENGINEER'S BRANCH					
U-19	273	Branch Administration.....	197,025 00	176,905 68	20,119 32
U-20	274	Engineering, including salaries of Engineers, Clerks, etc.....	478,440 00	443,966 28	34,473 72
<i>Dredging</i>					
U-21	275	General Superintendence.....	9,717 00	9,112 26	604 74
U-21	276	Maritime Provinces.....	294,090 00	184,737 57	109,352 43
U-22	277 } 313 }	Ontario and Quebec.....	267,383 59	267,383 59	
U-22	278	Manitoba, Saskatchewan and Alberta.....	57,095 00	54,782 17	2,312 83
U-23	279 } 506 }	British Columbia and Yukon.....	221,720 00	208,096 59	13,623 41
<i>Maintenance and Operation of Graving Docks, Locks and Dams, Etc.</i>					
U-23	280	Champlain Graving Dock.....	65,054 00	51,668 39	13,385 61
U-23	281 } 443 }	Esquimalt Graving Dock.....	103,480 00	99,256 95	4,223 05
U-24	282	Lorne Graving Dock.....	38,754 00	37,672 91	1,081 09
U-24	283	Selkirk Repair Slip.....	3,470 00	3,160 54	309 46
U-24	284	Locks and Dams.....	69,807 00	60,455 34	9,351 66
U-25	285	Snagboats.....	49,745 00	44,418 28	5,326 72
<i>Maintenance and Operation of Roads and Bridges</i>					
U-25	286	Burlington Channel Bridge.....	16,290 00	14,467 64	1,822 36
U-25	287	Kingston, LaSalle Causeway.....	15,833 00	13,301 95	2,531 05
U-25	288	New Westminster Bridge.....	55,185 00		55,185 00
U-26	289	Ottawa—Bridges and Approaches.....	3,050 00	2,591 80	458 20
U-26	290 } 313 }	Generally.....	21,799 50	21,799 50	

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
CHIEF ENGINEER'S BRANCH—Continued					
Dry Dock Subsidies c. 191, R.S.					
U-26	Stat.	Burrard Dry Dock (North Vancouver).....	112,500 00	112,500 00	
U-26	Stat.	Montreal Floating Dock.....	105,000 00	105,000 00	
U-26	Stat.	Prince Rupert Floating Dock.....	76,970 88	76,970 88	
U-26	Stat.	Saint John Dry Dock.....	247,500 00	247,500 00	
Construction, Repairs and Improvements— Harbours and Rivers					
<i>Nova Scotia</i>					
U-27	291	Dingwall—Repairs to harbour works (Revote			
	507	\$13,700).....	27,000 00	22,484 65	4,515 35
	512	Lunenburg—Derrick (Revote).....	15,000 00	11,825 86	3,174 14
	313	Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways to contribute \$87,000 (Revote \$40,000).....	128,000 00	72,220 37	55,779 63
		New Harbour—Breakwater repairs.....	21,000 00	14,766 83	6,233 17
		Parrsboro Beach—Breakwater repairs.....	15,326 68	15,326 68	
		Swim's Point—Wharf repairs.....	17,366 17	17,366 17	
		Terence Bay—Wharf reconstruction.....	24,000 00	20,649 30	3,350 70
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	237,675 00	204,924 16	32,750 84
		Canso—To purchase and repair wharf.....	26,000 00	12,160 27	13,839 73
<i>Prince Edward Island</i>					
U-27	292	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	48,969 00	33,187 35	15,781 65
	512				
<i>New Brunswick</i>					
U-27	293	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	86,750 00	65,766 38	20,983 62
	512				
<i>Quebec</i>					
U-28	294	Manicouagan (Baie Comeau)—Wharf improvements.....	37,500 00	111 78	37,388 22
	508	Pointe au Père—Wharf reconstruction.....	125,000 00	123,761 01	1,238 99
	512	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	262,777 00	208,426 22	54,350 78
		Longue Pointe de Mingan—To provide for legal services arising from contract for construction of breakwater.....	1,897 00	1,792 78	104 22
		Rivière aux Renards—Wharf reconstruction (Estimated cost \$155,000).....	50,000 00	138 35	49,861 65
<i>Ontario</i>					
U-28	295	Port Maitland—Dredging (Revote \$12,800)...	30,700 00	21,680 09	9,019 91
	509	*Grand River—Final agreed contribution to improvements, etc.....	59,325 45	59,325 45	
	512	Oakville—Repairs to East Pier.....	32,026 86	32,026 86	
	313	Port Maitland—Repairs to West Pier.....	55,000 00	36,661 41	18,338 59
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	157,675 00	149,742 45	7,932 55
<i>Manitoba</i>					
U-29	296	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	23,021 00	14,734 96	8,286 04
	512				

DEPARTMENT OF PUBLIC WORKS

U-7

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
CHIEF ENGINEER'S BRANCH—Concluded					
<i>Saskatchewan, Alberta and Northwest Territories</i>					
U-29	297 512/	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	10,916 00	4,659 96	6,256 04
<i>British Columbia and Yukon</i>					
U-29	298 510 512 313/	Capilano River—Diversion wall and dam (Revote)..... Esquimalt Dry Dock—Wharf repairs (Revote \$175,000)..... Nanaimo—Repairs to Assembly wharf..... Port Alberni—Repairs to Assembly wharf and approach and construction of shed (Revote \$32,100)..... Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken..... New Massett—Wharf reconstruction.....	8,300 00 200,000 00 11,582 76 47,000 00 135,825 67 15,000 00	6,197 42 86,845 65 11,582 76 46,840 66 130,639 19 1,137 23	2,102 58 113,154 35 159 34 5,186 48 13,862 77
TELEGRAPH BRANCH					
U-30	299	Branch Administration.....	27,605 00	25,910 83	1,694 17
U-30	300	Telephone Service at Ottawa.....	100,000 00	99,993 10	6 90
Telegraph and Telephone Services— Operation and Maintenance					
U-31	301	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work...	144,500 00	140,454 30	4,045 70
U-31	302/	Alberta and Saskatchewan.....	119,037 93	119,013 63	24 30
U-31	303	Division Superintendent's Office, Vancouver...	15,850 00	15,317 41	532 59
U-32	304	British Columbia—Northern and Yukon Districts.....	131,000 00	128,217 64	2,782 36
U-32	305	British Columbia—Vancouver Island District...	113,000 00	108,541 92	4,458 08
U-32	306/	Telegraph and Telephone Services Generally...	5,141 42	4,720 67	420 75
Reconstruction, Repairs and Improvements					
U-32	307	Maritime Provinces and Lower St. Lawrence...	12,000 00	11,997 94	2 06
U-32	308	Saskatchewan and Alberta.....	12,000 00	7,282 51	4,717 49
U-33	309	British Columbia—Northern and Yukon Districts.....	17,000 00	16,831 72	168 28
U-33	310	British Columbia—Vancouver Island District...	9,000 00	8,825 05	174 95
GENERAL					
U-33	311/	National Gallery of Canada.....	66,546 00	65,741 31	804 69
U-33	312	Miscellaneous Works, not otherwise provided for, not more than \$3,000 to be expended upon any one work.....	30,000 00	26,595 14	3,404 86
U-34	313	To supplement, on approval of Treasury Board, except where less than \$200 is required, any of the appropriations of the Department of Public Works..... \$ 100,000 00 Less transferred to other votes.. 23,917 86	76,082 14		76,082 14
U-34	314	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1943-44.....	25,000 00	1,842 25	23,157 75
U-34	315	Telephone Service other than at Ottawa.....	8,000 00	7,917 12	82 88
U-34	512	War Risk Insurance—Subject to Allocation by the Treasury Board..... \$ 270,000 00 Less transferred to other votes.. 268,740 69	1,259 31		1,259 31
U-35		Transfer from Vote 67 Unforeseen Expenses (Department of Finance).....	15 00	15 00	
U-35	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	154,871 11	154,871 10	

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
SUPERANNUATION AND RETIREMENT BENEFITS					
U-35	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	4,438 47	4,438 47	
		Total Ordinary.....	13,798,497 90	12,280,674 07	1,517,823 83
SPECIAL					
CHIEF ARCHITECT'S BRANCH					
Construction, Repairs and Improvements					
U-35	316 } 513 }	Toronto Postal Station "A" Improvements (Revote).....	29,000 00	26,908 00	2,092 00
CHIEF ENGINEER'S BRANCH					
Construction, Repairs and Improvements					
U-35	514	Escuminac, N.B.—To provide for claims, legal services, etc., and balance owing contractor in connection with contract awarded in 1934- 35 for breakwater extension.....	6,600 00		6,600 00
U-35	515	To provide for claims and other expenses in connection with Unemployment Relief Pro- jects.....	45,000 00	44,212 91	787 09
U-35	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	6,251 20	6,251 20	
		Total Special.....	86,851 20	77,372 11	9,479 09
		Total War (Details on page U-36)....	6,626,962 01	6,466,696 45	160,265 56
		Grand Total.....	\$20,512,311 11	\$18,824,742 63	\$ 1,687,568 48

* Complete title is shown in following details.

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 182, R.S.....	\$10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 256 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	169,280 00	167,080 00	158,650 79
B Cost of Living Bonus and Other Pay-list Items.....	12,200 00	14,400 00	13,928 64
C Printing and Stationery.....	7,500 00	6,700 00	6,186 89
D Travelling Expenses	1,500 00	2,300 00	1,634 85
E Sundries	4,300 00	4,300 00	3,386 68
	<u>\$ 194,780 00</u>	<u>\$ 194,780 00</u>	<u>\$ 183,787 85</u>

As of March 31, 1944, there were 82 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: E. P. Murphy, Deputy Minister, \$10,000; W. P. Harrell, Asst. Deputy Minister, \$4,620; A. J. Crerar, \$4,140; H. A. Cross, \$2,880; H. F. G. Dawson, \$3,420; *A. E. Day, \$2,820; I. Dowling, \$2,400; J. A. Drouin, \$3,720; R. F. Fortier, \$4,080; B. F. Hart, \$3,000; J. E. Huot, \$3,720; *E. McIntyre, \$3,120; C. A. Narraway, \$3,720; W. E. O'Brien, \$4,920; C. Pinard, \$2,700; F. Plunkett, \$3,000; A. A. Rivard, \$3,300; L. Sarault, \$2,400; R. A. Sauriol, \$2,400; J. M. Somerville, \$4,620; M. N. Stewart, \$2,400.

* Received additional compensation—see following lists.

E. McIntyre received an additional amount of \$540 as secretarial allowance while employed on the staff of the Secretary of State (Vote 324).

As of March 31, 1944, there were 10 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): A. E. Day, \$180.

D Travelling expenses in excess of \$300 were paid to Hon. A. Fournier, \$600; E. P. Murphy, \$436.03; W. P. Harrell, \$354.51.

E The total includes \$547.70 for telegrams and \$1,589.60 for telephone tolls.

CHIEF ARCHITECT'S BRANCH

By Section 9 (f) and (h) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the heating, maintenance and keeping in repair of the Government buildings at the seat of government and elsewhere and any alteration from time to time requisite therein, and the supplying of furniture and fittings, or repairs to the same.

Vote 257 Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	197,070 00	195,070 00	191,553 05
B Cost of Living Bonus and Other Pay-list Items.....	7,800 00	9,800 00	9,571 62
C Printing and Stationery.....	4,500 00	4,500 00	3,624 73
D Travelling Expenses	3,000 00	3,000 00	2,281 04
E Sundries	2,700 00	2,700 00	2,358 70
	<u>\$ 215,070 00</u>	<u>\$ 215,070 00</u>	<u>\$ 209,389 14</u>

As of March 31, 1944, there were 85 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees where the amount was in excess of \$300 are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, A. D.....	\$ 3,480 00		Keefe, A.	3,480 00	
Berton, V. F. R.....	2,700 00		Legg, H. G.	3,300 00	
Boucher, C. S.....	3,360 00		McLean, J. W. L.....	3,720 00	
Brault, J. C. G.....	5,280 00		Merrill, H. W.....	3,000 00	
Chalmers, W. C.....	3,120 00		Owen, J.	3,480 00	
Corbeil, L. E.....	2,700 00	\$ 801 38	Rankin, T. D.....	5,100 00	
Davis, A. S.....	3,120 00		Reynolds, A. W.....	2,700 00	
Desrosiers, J. H.....	2,760 00		Rouleau, R. J. P.....	2,400 00	
*Dickens, H. B.....	3,780 00		Scrim, W. J.....	2,400 00	
*Emond, J. C.....	2,700 00		Steele, R.	2,700 00	
Fawcett, W. L.....	2,760 00		Sterling, J.	3,000 00	433 95
Ferguson, J. A.....	3,720 00		Sutherland, C. D.....	6,500 00	
Hamel, F. O.....	4,140 00		Temple, E. E.....	4,140 00	
Hearnden, A.	2,400 00		Thompson, J. W. D.....	2,700 00	
Heisler, J. A.....	3,720 00		Walden, J. G. L.....	2,760 00	
Hickey, W. J.....	4,140 00		Williams, D.	3,480 00	
Huber, W.	4,140 00		Wood, S. J.....	3,000 00	
Hunter, D. H.....	3,120 00		Wright, A. B.....	3,120 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 4 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. B. Dickens, \$180; J. C. Emond, \$300, which was paid by the Department of National War Services.

E This includes \$1,667.64 for telegrams and \$628.19 for telephone tolls.

Vote 258 Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	1,088,626 00	1,075,626 00	1,014,560 31
B Cost of Living Bonus and Other Pay-list Items.....	152,000 00	165,000 00	156,119 83
C Rents	548,000 00	516,800 00	405,337 09
D Light and Power.....	299,000 00	299,000 00	237,277 42
E Water and Water Rates.....	88,400 00	94,600 00	94,519 12
F Furniture and Fittings.....	30,000 00	30,000 00	9,617 04
G Materials and Supplies (including \$100 for Remembrance Day Wreath)	737,184 00	762,184 00	692,584 17
H Inspection of Fire Equipment.....	12,000 00	12,000 00	12,000 00
War Risk Insurance (Transfer from Vote 512).....	66,827 19	66,827 19	66,827 19
	<u>\$3,022,037 19</u>	<u>\$3,022,037 19</u>	<u>\$2,688,842 17</u>

Salaries and wages including cost of living bonus and other pay-list items amounted to \$2,146,463.34 of which \$975,783.20 was charged to the War Allotment.

The classes and numbers of employees paid from this account on March 31, 1944, and on March 31, 1943, were as follows:—

	1944	1943
Maintenance	140	143
Char Service	1,099	1,143
Elevator Staff	91	92
Heating Staff	125	144
Rideau Hall	22	21
	<u>1,477</u>	<u>1,543</u>

Classes and numbers of those with similar duties paid from the War Allotment were as follows:—

	1944	1943
Maintenance Staff	65	53
Char Service	1,191	1,010
Elevator Staff	61	61
Heating Staff	82	63
	<u>1,399</u>	<u>1,187</u>

The following employees were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus on March 31, 1944, or the equivalent in wages at prevailing rates: *A. Cayer, \$2,702.40; A. Demers, \$2,477.16; A. Dompierre, \$2,851.92; A. Hudon, \$2,580; T. N. Jackson, \$2,814.96; D. Joannis, \$2,702.40; P. Lagace, \$2,477.16; D. Laverie, \$2,880; R. W. Lyon, \$2,702.40; O. Mayer, \$2,589.72; A. McCagg, \$3,302.40; *W. J. McInnich, \$2,580; A. McWade, \$2,520; E. A. Platt, \$3,600; J. Rocheleau, \$2,477.16; O. St. Aubin, \$2,702.40; W. T. Sales, \$2,477.76; W. L. Smith, \$3,600; A. Stewart, \$2,927.52; *D. L. Thorburn, \$2,520; *F. H. Wilson, \$2,940.

* Received additional compensation—see following lists.

D. L. Thorburn occupied a house the annual rental value of which was \$350.

As of March 31, 1944, there were 96 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): A. Cayer, \$225.20; W. J. McInnich, \$120; F. H. Wilson, \$360.

C Rentals for space occupied by Government service at Ottawa on March 31, 1944, or at date of termination of lease (shown in brackets) follow. Of the total of \$760,317.19 the sum of \$354,980.10 was charged to the War Allotment for rentals of properties housing war staffs.

Landlord	Building	Occupied area sq. ft.	Expenditures
Airchute Realty, Ltd.....	Mackenzie	24,490	16,000 00
Isidore L. Arron.....	Sovereign (Nov.—Mar.)	10,956	6,955 98
Henry Birks & Sons, Ltd.....	Birks	21,554	20,638 59
R. L. Blackburn.....	Plaza	11,205	10,909 29
R. L. & R. Blackburn, Limited.....	Blackburn	69,575	67,919 18
R. L. & R. Blackburn, Limited.....	Motor and Annex.....	50,435	36,062 50
C. Jackson Booth.....	Transportation	12,009	13,020 78
C. J. Booth & J. A. D. Holbrook.....	Booth	16,495	17,319 75
Estate J. C. Brennan.....	199 Queen St.	1,800	900 00
Estate J. C. Brennan.....	Trafalgar	16,920	15,750 66
Estate Harry Brouse.....	Alvia (June 30, 1943).....	1,500	270 00
Estate Harry Brouse.....	Castle	34,000	8,000 00
Estate Harry Brouse.....	Insurance Exchange	7,506	8,542 50
Bryson Realty, Limited.....	Bryson	12,280	10,438 00
Bryson-Graham Co., Ltd.....	246 Queen St.	3,000	1,080 00
Builders' Sales, Ltd.....	Duhamel	5,975	2,390 00
Builders' Sales, Ltd.....	McDougall	11,140	6,871 78
Canada Motor Sales.....	Canada Motor Sales.....	17,700	5,820 00
J. W. D'Amour.....	Robinson	31,451	23,564 76
Estate R. J. Devlin.....	Carleton Chambers	5,270	5,220 00
A. J. Freiman, Limited.....	Freiman	15,000	16,975 64
Joseph Grant	Grant	27,000	9,000 00
Imperial Realty Co., Ltd.....	Woods Bldg., 66 Queen St.....	9,796	6,897 12

Landlord	Building	Occupied area sq. ft.	Expenditures
S. S. Kresge Co., Ltd.	Kresge's	3,785	2,799 00
S. S. Kresge Co., Ltd.	Rideau	14,400	10,080 00
Estate Patrick Labelle	Labelle	72,372	34,647 56
LaSalle Academy	LaSalle Academy	9,684	6,725 00
Lowe-Martin Company, Limited	Lowe-Martin	14,107	5,290 11
Metropolitan Stores, Ltd.	Arcade	24,000	12,000 00
Norlite Realty Co., Ltd.	Dominion Loose Leaf	38,400	17,800 00
Norlite Realty Co., Ltd.	Norlite	42,516	43,000 00
Norlite Realty Co., Ltd.	Orme	16,520	10,500 00
Ottawa Car Manufacturing Co., Ltd.	Ottawa Car Garage	19,080	9,967 50
Ottawa Electric Railway Company	Old Bell Telephone	13,143	7,500 00
Ottawa Terminals Railway Company	Union Station	28,122	22,849 00
Realty of Ottawa, Limited	Free Press	12,667	10,500 00
Rideau Winter Club, Ltd.	Rideau Winter Club	14,432	8,920 00
R. C. Episcopal Corporation of Ottawa	Bolton St. School	5,236	3,600 00
R. C. Episcopal Corporation of Ottawa	Monument National	21,533	14,974 75
R. C. Episcopal Corporation of Ottawa	Old Lemay Property	6,000	3,900 00
Royal Bank of Canada	Royal Bank Chambers	17,925	15,608 79
Royal Trust Co.	Royal Trust	1,500	2,400 00
Royal Trust Co.	Steele	12,129	9,998 90
Slater & Sherwood	Sparks Chambers	9,784	7,455 00
Sovereign Realty Co., Ltd.	Old Bell Telephone	13,920	6,000 00
Sovereign Realty Co., Ltd.	Sovereign (Oct. 31, 1943)	10,956	6,955 98
Sovereign Realty Co., Ltd.	Stephen	9,995	7,500 00
Sun Life Assurance Co.	Central Chambers	10,268	11,364 96
Sun Life Assurance Co.	Sun Life	1,550	1,500 00
Therien Company, Limited	Therien	31,500	9,850 00
Toronto General Trusts Corporation	Earlscourt	12,000	8,000 00
Toronto General Trusts Corporation	Toronto Trust	1,212	1,272 60
Victoria Realty Corporation, Limited	Victoria	2,625	7,168 92
Vimy Realty Co., Ltd.	Vimy and Annex	26,500	12,000 00
Wellington Investments, Ltd.	Wellington Chambers	5,159	5,100 00
Rentals, 52, each under \$5,000			110,072 45
Clock-line service, \$382.50; taxes, \$2,087.64			2,470 14
Total rentals			\$760,317 19

The above total compares with \$857,153.92 paid in 1942-43.

D Electric current and bulbs for Government occupied buildings cost \$397,562.24 of which \$160,284.82 was charged to War Allotment.

The Ottawa Hydro-Electric Commission received \$118,661.79 for current supplied to Government-owned buildings and \$19,627.44 for current supplied to rented buildings. The Ottawa Light, Heat and Power Co., Ltd., received \$207,237.80 for current supplied to Government-owned buildings and \$23,438.23 for current supplied to rented buildings. Other payments for light and power amounted to \$4,942.66 which included an allowance of \$2,000 towards lighting Rideau Hall.

Ahearn & Soper, Ltd., was paid \$23,652.28 for supplying 106,115 electric light bulbs.

The expenditures for light and power at the following buildings exceeded \$5,000: Army, \$12,968.54; Canadian, \$10,943.38; Central Experimental Farm, \$19,375; Confederation, \$9,708.56; Connaught, \$6,900.26; Daly, \$8,910.24; Fuel Testing Laboratory, \$14,593.66; Hunter, \$11,400.99; Jackson, \$13,381.35; Justice, \$6,776.82; Lisgar, \$11,024.15; National Research Council, \$22,713.69; Navy, \$16,816.65; Parliament, \$20,560.37; Postal Terminal, \$6,200.44; Printing Bureau, \$9,218.28; Statistics, \$6,958.37; Supreme Court (New), \$7,417.85; Temporary No. 2, \$5,925.14; Temporary No. 5, \$7,354.70; Temporary No. 6, \$5,562.77; Temporary No. 8, \$10,893.29; Victoria Memorial Museum, \$6,655.61.

E The City of Ottawa received \$128,151.89 for metered water and \$4,205.83 for water charged for on a flat rate basis, a total of \$132,357.72. Of this total, \$37,838.60 was charged to War Allotment.

The expenditure for water at the following buildings exceeded \$5,000: Central Experimental Farm, \$7,631.20; East Block, \$6,263.51; National Research Council, \$13,999.09; National Research Council Annex, \$6,018.69; Printing Bureau, \$6,222.36; Rideau Hall, \$8,030.57; West Block, \$6,159.68.

F Furniture and fittings for Government offices cost \$308,866.42 of which \$299,249.38, re stuffs employed on war work, was charged to the War Allotment. Suppliers receiving \$5,000 or more: Canadian Public Booth Co., Ltd., \$30,800; The H. Krug Furniture Co., Ltd., \$5,191.57; Office Specialty Mfg. Co., Ltd., \$24,256.10; Ottawa Typewriter Co., Ltd., \$13,274.15; H. H. Popham, \$75,035.39; Preston Furniture Co., Ltd., \$10,084.32; Snyder's, Ltd., \$32,856.16; Steel Equipment Co., Ltd., \$61,728.95; Sterling Furniture Manufacturers, Ltd., \$5,524.25; Vilas Furniture Co., Ltd., \$5,964.

G. In addition to these expenditures of \$692,584.17, similar services amounting to \$19,017.50 were paid from Vote 271, Public Buildings Generally—Repairs, etc., and \$536,943.64 from the War Allotments, a total of \$1,248,545.31, made up as follows: elevator maintenance under contract, \$45,823.35; heating, \$586,075.52; moving, \$39,192.87; photographic supplies, \$24,687.60 which includes \$4,751.50 for a blue print machine; re-conditioning elevators in Daly Building, \$6,820 (on account of contract for \$13,640); repairs and supplies for Rideau Hall, \$19,957.02; repairs to other Government buildings, \$394,350.40; supplies for char service, \$88,979.21; supplies for Parliamentary Restaurant, \$3,449.74; taxes on Wellington, Sussex and St. Patrick Streets properties for year 1942, \$4,426.08; taxes on Elgin St. properties for year 1943, \$488.89; uniforms, \$7,520.25; miscellaneous expenditure on expropriation of Wellington St. properties, \$1,485.89; window cleaning, \$16,160.05; wreath for Remembrance Day, 1943, \$100; other charges, \$2,713.20; gratuities to families of deceased employees, \$1,727.82; printing, \$816.19 and stationery \$471.23 (paid to the King's Printer).

Heating includes gas heat in the National Research Laboratory, \$2,098.89, steam heat in the Postal Terminal Building, \$11,858.32, and an allowance of \$17,000 towards heating Rideau Hall.

Buildings where repairs and improvements cost over \$5,000 were as follows: Alymer, \$6,355.61; Central Heating Plant, \$18,138.30; Connaught, \$5,192.61; Daly, \$38,958.77; East Block, \$8,693.81; Elgin, \$9,041.73; Free Press, \$14,635.34; Hunter, \$7,199.90; Jackson, \$9,720.66; John & Sussex Streets, \$31,320.82; Monument National, \$7,185.45; Morris, \$7,629.56; Mortimer, \$6,093.63; National Research Council Laboratory, \$9,003.81; Navy, \$19,696.68; New Supreme Court, \$7,210.52; Parliament, \$19,529.79; New Post Office, \$6,590.25; Printing Bureau, \$5,434.17; Records, \$7,305.01; Temporary No. 2, \$10,387.58; Temporary No. 3, \$5,529.26; Temporary No. 8, \$6,438.81; Woods and Canadian, \$11,907.12.

Suppliers receiving \$5,000 or more: Allied Paper Products, Ltd., \$5,843.95; The W. R. Barnard Paper Co., Ltd., \$6,100.20; Campbell Steel and Iron Works, Ltd., \$12,169.33; Canadian General Electric Co., Ltd., \$6,863.09; Canadian National Railways, \$7,071.31; Canadian Pacific Railway Co., \$6,290.39; The Casselman Company, \$9,019.61; The Continental Paper Products, Ltd., \$6,587; M. N. Cummings, \$57,684.81; Jas. C. Curry Cartage, \$5,223.50; H. Dagenais, \$11,097.80; Dominion Electric Protection Co., \$9,218.13; Dominion Messenger & Signal Co., Ltd., \$5,367; Duford, Ltd., \$14,091.49; Dustbane Products, Ltd., \$8,779.81; W. G. Edge, Ltd., \$8,346.85; Elgin Window Cleaners, \$16,292.05; Fournier Van & Storage, Ltd., \$8,657.88; The Geo. C. Graves Construction Co., Ltd., \$71,559.35; Hygiene Products, Ltd., \$12,902.29; Imperial Oil Ltd., \$7,000.77; Imperial Realty Co., Ltd., \$13,231.16; Independent Coal and Lumber Co., Ltd., \$503,907.51; Insulation Products, \$5,818.61; T. Landry, Ltd., \$6,285.31; MacDonell & Conyers, \$8,606.15; M. Mantha, \$10,656.25; Lucien Michaud, \$7,441.25; Murphy-Gamble, Ltd., \$6,274.68; National Petroleum, Ltd., \$15,872.74; Otis-Fensom Elevator Co., Ltd., \$47,798.74; The City of Ottawa, \$5,715.42; Ottawa Light, Heat and Power Co., Ltd., \$15,006.86; Photostat Corporation, \$5,122.71; The J. Frank Raw Co., Ltd., \$5,430.19; Snelling Paper Sales, Ltd., \$9,572.05; R. Taylor & Son, \$6,030; Therien Co., Ltd., \$8,406.22; Turnbull Elevator Co., Ltd., \$16,697.79; G. H. Wood & Co., Ltd., \$5,129.

H The inspection was made by the Royal Canadian Mounted Police.

Vote 259 Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	1,610,928 00	1,649,928 00	1,645,960 36
B Cost of Living Bonus and Other Pay-list Items.....	261,321 00	293,321 00	288,029 84
C Rents	602,000 00	510,000 00	508,961 37
D Light and Power.....	393,000 00	432,000 00	431,025 30
E Water	93,000 00	84,000 00	83,718 54
F Furniture and Fittings.....	90,000 00	31,000 00	30,745 61
G Materials and Supplies.....	617,649 00	651,649 00	650,045 46
H Sundries	28,951 00	44,951 00	44,033 71
War Risk Insurance (Transfer from Vote 512).....	85,788 41	85,788 41	85,788 41
	<u>\$3,782,637 41</u>	<u>\$3,782,637 41</u>	<u>\$3,768,308 60</u>

Comparative statements of expenditures follow:

(1) Total expenditures—	1943-44	1942-43
London, England, Canada House.....	40,394 88	40,648 36
Nova Scotia	199,992 16	191,339 12
Prince Edward Island.....	30,540 05	27,953 75
New Brunswick	166,044 70	160,677 36
Quebec	1,025,464 86	957,788 29
Ontario	1,123,928 51	1,061,381 42
Manitoba	254,817 10	238,902 69
Saskatchewan	260,881 84	229,052 33
Alberta	240,272 90	219,142 56
British Columbia	397,982 12	353,507 02
Yukon	24,766 36	22,962 17
Generally	3,223 12	6,220 47
	<u>\$3,768,308 60</u>	<u>\$3,509,575 54</u>

(2) Salaries and Wages including Cost of Living Bonus and Other Pay-list Items—	1943-44	1942-43
London, England, Canada House.....	11,168 89	10,624 54
Nova Scotia	95,422 89	90,132 44
Prince Edward Island.....	12,158 04	11,565 81
New Brunswick	93,741 90	90,922 41
Quebec	538,066 93	515,010 50
Ontario	606,521 84	577,714 76
Manitoba	123,634 87	119,177 77
Saskatchewan	114,059 33	96,231 24
Alberta	113,775 94	101,576 75
British Columbia	214,722 04	198,812 78
Yukon	10,717 53	10,439 76
	<u>\$1,933,990 20</u>	<u>\$1,822,208 76</u>

In addition to the salaries and wages including cost of living bonus and other pay-list items shown above, \$47,758.96 was paid for similar charges from the War Allotment, a total of \$1,981,749.16.

As of March 31, 1944, there were 1,799 employees paid from this account. Of these, the following were receiving salaries at an annual rate of \$2,400 or over exclusive of cost of living bonus, or the equivalent in wages at prevailing rates, on that date or at date of separation (shown in brackets): E. T. Brown, \$2,640; D. Clarke, \$2,995.08; H. Clarke, \$2,533.56; H. L. Cook, \$2,477.16; *C. F. Dawson, \$3,120; R. F. Duke, \$2,640; C. C. Edmonds, \$2,544.72; A. E. Hanley, \$2,640; E. Hoolahan, \$2,409.60; P. S. Hunter, \$2,880; H. M. Jones (Feb. 11), \$2,400; J. Lamont, \$2,544.72; M. Michel, \$2,533.56; *J. P. Mines (May 22), \$3,420; E. C. Moores, \$2,533.56; E. Parkinson, \$3,000; H. Popert, \$2,544.72; T. F. Powell, \$2,544.72; A. E. Rose, \$2,477.16; J. B. Shaw, \$2,700; R. Simard, \$3,600; D. Small, \$2,544.72; G. Stinson, \$2,544.72; P. C. Stuart, \$2,544.72; J. H. Whitford, \$2,760; R. Winter, \$4,140.

* Received additional compensation—see following lists.

J. P. Mines occupied a house (to May 22) the annual rental value of which was \$300.

As of March 31, 1944, there were 76 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): C. F. Dawson, \$300.

In 415 buildings living quarters were occupied by employees. These had an estimated annual rental value as follows: 297 at \$300; 27 at \$240; 88 at \$180; 1 at \$120; 1 at \$96; 1 at \$60. In seven cases the quarters were in lieu of salary, and in the other 408 the value of quarters was deducted from the authorized salary rate, and the net amount only charged to the vote.

On March 31, 1944, the employees were located as follows: London, England, 14; Nova Scotia, 95; Prince Edward Island, 20; New Brunswick, 91; Quebec, 489; Ontario, 579; Manitoba, 117; Saskatchewan, 108; Alberta, 104; British Columbia, 179; Yukon, 3.

C Office accommodation outside of Ottawa cost \$1,913,711.61 of which \$15,730.04 was repaid by the Post Office Department for space occupied by commission post offices leaving a net charge of \$1,897,981.57 of which \$1,389,020.20 was charged to the War Allotment. The net charges for the fiscal years 1943-44 and 1942-43 by provinces, etc., are shown below:—

	1943-44	1942-43
London, England, Canada House.....	20,811 85	21,108 89
Nova Scotia	68,879 56	54,519 11
Prince Edward Island	8,231 80	8,231 63
New Brunswick	48,772 60	28,180 48
Quebec	627,545 45	382,830 04
Ontario	636,438 91	545,437 38
Manitoba	65,026 71	48,631 51
Saskatchewan	120,289 91	100,822 69
Alberta	112,461 66	99,805 66
British Columbia	189,223 12	113,337 60
Yukon	300 00	480 00
	<u>\$1,897,981 57</u>	<u>\$1,403,384 99</u>

Rentals for space occupied by government service outside of Ottawa on March 31, 1944, by municipalities were as follows:—

	Landlord	Space occupied sq. ft.	Expenditures
London—			
Canada House	Comm'r of Crown Lands (ground rent).....		8,941 37
	City of Westminster (taxes)		11,780 86
	Bland, Welch & Co. (insurance).....		89 62
Halifax	Bank of Nova Scotia.....	5,383	8,931 51
Halifax	Mutual Realty Co., Ltd.....	6,890	10,821 27
Halifax	United Service Corp., Ltd.....	6,689	8,551 86
Saint John	Board of N. B. Museum.....	7,893	5,551 60
Saint John	Lawson Motors, Ltd.....	8,920	5,481 40
Saint John	S. M. T. (Eastern), Ltd.....	6,868	9,729 65
Montreal	Alliance Nationale	8,440	6,164 97
Montreal	Bell Telephone Co. of Canada.....	15,634	5,700 00
Montreal	Canadian National Realties, Ltd.....	51,420	25,214 70
Montreal	Catelli Food Products, Limited.....	86,000	11,927 83
Montreal	Dominion Square Corporation.....	20,661	25,897 76
Montreal	Empire Life Insurance Co.....	17,200	8,850 00
Montreal	Godfrey Realty Corporation.....	30,065	45,439 79
Montreal	Estate J. O. Gravel.....	4,075	7,300 00
Montreal	Insurance Exchange Corporation, Ltd.....	45,257	83,644 70
Montreal	Labelle Building, Ltd.....	9,178	26,616 20
Montreal	Lake of the Woods Milling Co., Ltd.....	5,885	7,784 93
Montreal	McGill University		7,713 17
Montreal	Mid-Town Motor Sales, Limited.....	14,120	16,434 41
Montreal	Ogilvie Flour Mills Co., Ltd.....	13,097	9,000 00
Montreal	Prudential Insurance Co. of America.....	53,895	99,136 71
Montreal	Royal Bank of Canada.....	7,165	10,875 00
Montreal	Transportation Building Co., Ltd.....	25,165	35,838 38
Quebec	Banque Canadienne Nationale.....	8,880	6,948 21
Quebec	Maurice Pollack Realty Co., Ltd.....	31,273	39,146 01
Quebec	Price Bros. & Co., Ltd.....	3,648	6,360 00
Hamilton	Canadian National Railways.....	4,380	5,070 00
Hamilton	Lister Estate	12,632	9,920 66
Hamilton	Pigott Realty, Limited.....	8,885	13,968 20
Kitchener	Dunker Construction, Ltd.....	16,462	6,600 00
London	Huron & Erie Mortgage Corporation.....	6,458	7,207 00
London	London Investments, Limited.....	30,635	27,576 00
Toronto	Albert-Bay Company, Ltd.....	13,285	16,606 20
Toronto	H. Atlin & J. Zelsman.....	13,930	9,900 00
Toronto	Balfour Building Co.....	5,300	5,416 66
Toronto	Canadian Bank of Commerce.....	5,659	9,000 00
Toronto	Dominion Bank	3,663	5,590 00
Toronto	Federal Building Corporation, Limited.....	7,266	7,104 36
Toronto	Guardian Realty Company of Canada, Ltd.....	4,555	6,929 70
Toronto	Independent Order of Foresters.....	10,744	12,892 80
Toronto	Lumsden (Margaret) Trust.....	5,300	8,320 08
Toronto	Maccalco of Canada, Ltd.....	44,513	53,502 92
Toronto	Metropolitan Building, Limited.....	26,208	36,677 71
Toronto	Midland Investments, Limited.....	15,004	18,242 28
Toronto	V. E., G. E. & L. G. Mitchell.....	5,634	5,000 00
Toronto	Northern Ontario Building, Ltd.....	18,490	28,204 73
Toronto	A. E. Osler & Co.....	12,317	17,775 50
Toronto	Prudential Assurance Co. of London, Eng.....	41,063	42,384 00
Toronto	Toronto General Trusts Corporation.....	13,544	20,316 00
Toronto	Toronto Harbour Commissioners.....		11,177 24
Toronto	Toronto Terminals Railway Co.....	90,546	61,921 54
Windsor	Dr. J. H. Wood.....	8,671	6,840 00
Windsor	Star Publishing Co. of Windsor, Limited.....	8,859	11,454 04
Winnipeg	Canadian Pacific Railway Co.....	12,000	7,490 00
Winnipeg	Winnipeg Electric Co.....	15,614	17,276 25
Regina	Canadian Pacific Railway Co.....	24,884	29,581 80
Regina	Dominion Life Assurance Co.....	34,000	20,000 00
Regina	New Regina Trading Co., Ltd.....	8,832	8,982 04
Regina	City of Regina.....	27,200	5,400 00

	Landlord	Space occupied sq. ft.	Expenditures
Regina	D. Silverman	11,120	8,100 00
Calgary	Estate of Dr. T. H. Blow	37,016	17,820 00
Calgary	Canadian Pacific Railway Co.	5,000	6,250 00
Edmonton	Blowey-Henry Co., Ltd.	17,041	14,156 47
Edmonton	Canadian National Railways.	10,885	8,561 50
Edmonton	Credit Foncier Franco-Canadian.	11,902	10,144 33
Edmonton	Edmonton Credit Co., Ltd.	4,000	6,000 00
Vancouver	Bank of Toronto.	8,267	5,947 72
Vancouver	Estate of H. O. Bell-Irving.	64,695	5,000 00
Vancouver	British Pacific Building, Ltd.	29,822	53,070 75
Vancouver	Consolidated Properties, Limited.	3,928	5,700 00
Vancouver	Granville Estates No. 3, Limited.	9,746	11,908 48
Vancouver	Mrs. Elizabeth Rogers.	3,968	6,269 40
Vancouver	Yorkshire Building Co., Ltd.	8,901	7,987 74
Rentals, 622, each less than \$5,000.			620,955 56
Total rentals			\$1,897,981 57

D Electric current and bulbs for Government occupied buildings cost \$497,754.93 of which \$66,729.63 was charged to the War Allotment.

Suppliers of electric current receiving \$5,000 or more: B.C. Electric Railway Co., \$37,641.45; City of Calgary, \$7,990.94; Canadian Utilities Ltd., \$9,953.84; City of Edmonton, \$11,118.92; Hamilton Hydro Electric System, \$6,305.47; Manitoba Power Commission, \$9,375.12; Maritime Electric Co., Ltd., \$7,881.99; Montreal Light, Heat & Power Consolidated, \$73,073.79; Nova Scotia Light & Power Co., Ltd., \$20,249.54; Quebec Power Co., \$27,357.16; City of Regina, \$9,186.65; F. M. Scott Realities, Ltd., \$5,728.04; Shawinigan Water & Power Co., \$5,184.24; Toronto Hydro-Electric System, \$44,792.04; West Kootenay Power & Light Co., Ltd., \$7,670.59; Winnipeg Electric Co., \$13,312.79; City of Winnipeg Hydro-Electric System, \$9,607.84.

The supply of electric light bulbs cost \$30,655.32 distributed as follows: London, Eng., \$159.57; Nova Scotia, \$1,617.61; Prince Edward Island, \$161.72; New Brunswick, \$929.13; Quebec, \$7,441.68; Ontario, \$10,775.92; Manitoba, \$3,176.32; Saskatchewan, \$27.37; Alberta, \$1,305.89; British Columbia, \$1,693.56; Yukon Territory, \$66.55. Ahearn & Soper Ltd. was paid \$29,563.49.

E Water, with a few exceptions, is supplied by the local municipalities. Total expenditures were \$98,545.83 including \$14,827.29 charged to the War Allotment.

Suppliers receiving \$5,000 or more: City of Montreal, \$33,356.04; City of Quebec, \$8,990.56.

F Payments for furniture and fittings for public buildings outside of Ottawa were \$354,192.51 including \$323,416.90 charged to the War Allotment.

Suppliers receiving \$5,000 or more: Boivin & Levasseur Enr'g., \$14,732.15; Brooks-Corning Co., Ltd., \$20,727.06; Canadian Public Booth Co., Ltd., \$21,612.55; Grand & Toy, Ltd., \$25,522.27; Hay Stationery Co., Ltd., \$7,201.60; Office Specialty Mfg. Co., Ltd., \$13,567.56; H. H. Popham, \$43,690.03; Preston Furniture Co., Ltd., \$33,016.07; Snyder's, Ltd., \$12,531.73; Steel Equipment Co., Ltd., \$43,086.50; N. G. Valiquette, \$42,478.37; Vilas Furniture Co., Ltd., \$7,137; Willson Stationery Co., Ltd., \$31,543.57.

G In addition to these expenditures of \$650,045.46, similar services amounting to \$27,125.04 were charged to the War Allotment, a total of \$677,170.50. Heating cost \$583,762.96; caretakers' supplies, \$76,110.07; uniforms, \$4,324.45; repairs to Canada House, London, England, \$855.04; repairs to Yukon buildings, \$12,117.98.

Suppliers of coal, steam heat, etc., receiving \$5,000 or more: Conger Lehigh Coal Co., Ltd., \$13,341.94; Geo. Couillard Enr'g., \$7,358.34; S. Cunard & Co., Ltd., \$6,554.78; Diethers, Ltd., \$11,317.71; Elie Coal Co., Ltd., \$28,209.85; Gillies-Guy, Ltd., \$5,765.99; Harbour Coal Co., Ltd., \$5,433.11; Kingham-Gillespie Coal Co., Ltd., \$9,300.10; Lane & Robitaille, Ltd., \$5,672.30; Monarch Lumber Co., Ltd., \$6,039.61; Mongeau & Robert Cie., Ltée., \$6,330.44; James Murphy Coal Co., \$7,959.82; A. T. O'Leary & Co., \$6,797.91; Rogers Montreal, Ltd., \$29,646.83; Saillant & Fils Enr'g., \$8,499.44; The Toronto Terminals Railway Co., \$41,465.47; The F. P. Weaver Coal Co., Ltd., \$18,928.37; City of Winnipeg, Hydro-Electric System, \$18,996.23.

H Travelling expenses in excess of \$300 were paid to: E. T. Brown, \$602.82; C. F. Dawson, \$996.90; J. A. Drolet, \$569.76; P. S. Hunter, \$402.12; E. Parkinson, \$531.10; J. B. Shaw, \$708.35; R. Simard, \$1,367.93; L. S. W. Wells, \$651.40; J. H. Whitford, \$565.96; R. Winter, \$1,992.84.

Gratuities to families of deceased employees amounted to \$885.43.

Vote 260 Dominion Public Buildings—Improvements and Repairs, Maritime Provinces

generally	65,000 00
Expenditures	\$ 63,134 52

In addition to the above expenditures, \$10,902.54 from Vote 271, Public Buildings Generally—Repairs, etc., and \$37,920.98 from the War Allotment or a total of \$111,958.04 was spent on these works. Minor repairs were made to 76 buildings in Nova Scotia, 13 in Prince Edward Island and 65 in New Brunswick. Repairs costing more than \$2,000 were as follows: Halifax New Post Office, \$10,412.27; Sydney Post Office, \$2,461.64; Sydney, Warlike Prices and Trade Board, 86 Prince St., \$3,395.10; Charlottetown Post Office, \$2,324.20; Summerside Post Office, \$2,164.39; Buctouche Post Office, \$4,551.80; Fredericton Custom House, \$3,240.68; Moncton Post Office, \$7,439.89; Saint John Custom House, \$3,633.93; Saint John New Public Building, \$11,563.53; Saint John Provincial Museum, \$2,335.05; Saint John, Soldier Settlement of Canada, 144 Union St., \$13,334.95.

At North Sydney, for repairs and alterations to the Public Building, Frank A. Bill and Son were paid \$3,175 of which \$2,857.50 was paid in 1942-43 and \$317.50 in 1943-44. At Saint John, the Mooney Construction Company was paid \$2,955 on account of contract for \$1,989 covering repairs to masonry and brickwork; moving costs were \$3,264.85.

Suppliers receiving \$5,000 or more: H. Davis, \$18,289.63; R. E. Knight, \$8,453.37; Mooney Construction Co., \$6,857.19.

Vote 502 Shelburne—Public Building additions (and Supplement of \$2,912.18 as	
Approved by Treasury Board, transfer from Vote 313).....	9,912 18
Expenditures.....	\$ 9,912 18

Barney Mosher and Merrill D. Rawding completed their contract and extra work and were paid \$9,137.42. Services of the Clerk of Works cost \$695.40, and sundries, \$79.36.

Vote 261 Dominion Public Buildings—Improvements and Repairs, Quebec.....	120,000 00
Expenditures.....	\$ 119,839 29

In addition to the above expenditures, \$27,433.33 from Vote 271, Public Buildings Generally—Repairs, etc., and \$115,226.58 from the War Allotment, or a total of \$262,499.20, was spent on these works.

Minor repairs were made to 244 buildings including those to the following which amounted to over \$2,000:—

Hull:

Animal House, Laboratory of Hygiene, \$2,233.

Montreal:

Canadian National Railways, New Terminal Building, \$10,454.18; Confederation Building, \$2,912.37; Examining Warehouse, \$62,761.39; Gresham Building, \$2,424.70; Mid-Town Garage, \$8,063.66; Old Examining Warehouse, \$8,225.64; Place d'Armes Post Office, \$11,592.19; Postal Terminal Building, \$13,787.49; Postal Station "H", \$2,429.56; Postal Station Hochelaga, \$2,909.33; Postal Station "L", Westmount, \$4,190.42; Postal Station "O", St. Laurent, \$4,322.45; Royal Trust Building, \$7,488.21.

Quebec:

Citadel, Governor General's Quarters, \$3,633.80; Custom House, \$2,819.70; Examining Warehouse, \$2,238.37; Pollack Property, \$13,871.51; Post Office, Old, \$3,703.12; Postal Terminal Building, \$6,412.58.

Sherbrooke:

Post Office, \$7,092.62.

Ville Marie:

Post Office, \$2,850.70.

For repairs to the Public Building, the Foundation Company of Canada, Ltd., received \$6,512.95 of which \$3,918.17 was paid in 1942-43 and \$2,594.78 in 1943-44.

Moving costs were \$3,854.94.

Suppliers receiving \$5,000 or more: Alphonse Gratton, Enr'g., \$17,539.50; Eugene Jinchereau, \$19,923.66; H. Lalonde & Frere, \$8,645.63; Otis-Fenson Elevator Co., Ltd., \$20,141.06; Royal Trust Co., \$7,111.21; J. J. Shea & Co., Ltd., \$46,531.40; J. A. Verret, Ltd., \$5,022; Vincent & Co., Inc., \$5,058.50.

Vote 262 Dominion Public Buildings—Improvements and Repairs, Ontario.....	120,000 00
Expenditures.....	\$ 115,786 98

In addition to the above expenditures, \$28,086.13 from Vote 271, Public Buildings Generally—Repairs, etc., and \$87,204.15 from the War Allotment or a total of \$231,077.26 was spent on these works. Minor repairs and improvements were made to 295 buildings. Those where expenditure was over \$2,000 are as follows: Chatham Post Office, \$2,677.21; Dundas Post Office, \$3,823.08; Fort William, Custom House, \$4,138.37; Fort William Post Office, \$3,239.23; Hamilton, Post Office, \$18,309.97; Kingston, Bibby Block, \$4,935.48; Kingston, Custom House, \$5,343.45; Kingston, Empire Life Insurance Building, \$3,400.28; Kingston, Post Office, \$3,704.19; London, Bell Building, \$12,575.32; London, Post Office, New, \$5,983.47; Port Arthur, Customs Building, \$3,203.73; Sault Ste. Marie, Post Office, \$3,148.87; St. Catharines, Post Office, \$4,641.10; Toronto, Brock Building,

\$4,581.99; Toronto, Dominion Public Building, \$20,221.70; Toronto, Metropolitan Building, \$2,250.45; Toronto, Osler Building, \$2,329.16; Toronto, Post Office, \$8,949.25; Toronto, Postal Station "A", \$43,950.98; Windsor, Post Office, \$3,974.82.

At Sault Ste. Marie, W. W. Lightfoot was paid \$2,000 on account of \$2,065 contract for interior and exterior painting at the public building.

Suppliers receiving \$5,000 or more: M. J. Farrell, \$9,273.92; R. Laidlaw Lumber Co., Ltd., \$6,869.16; MacKay Brothers, \$16,593.61; The Masco Co., Ltd., \$13,157.02; Ogilvy Construction Co., Ltd., \$8,262.28; Otis-Fensom Elevator Co., Ltd., \$17,770.98; Sturgeons, Ltd., \$6,054.07; R. G. Wilson & Son, \$6,339.67.

Vote 503 Dominion Public Buildings—Improvements and Repairs, Ottawa

	Estimates	Allotments	Expenditures
A Hunter Building—Improvements to wiring, etc.....	11,000 00	11,000 00	10,718 37
B Royal Canadian Mint—Improvements and alterations.....	15,000 00	15,000 00	7,520 20
C Postal Terminal—Addition	115,000 00	115,000 00	38,545 58
D West Block Testing Laboratories—Alterations and fittings.....	24,000 00	24,000 00	18,717 75
E Central Heating Plant for Department of Mines and Resources buildings on Booth Street.....	95,000 00	95,000 00	5,280 61
	<u>\$ 260,000 00</u>	<u>\$ 260,000 00</u>	<u>\$ 80,782 51</u>

A Panet Electric completed their contract for improvements to wiring, etc., for \$10,640.75; sundries cost \$77.62.

B Fred A. Wilson Contracting Co., Ltd., was paid \$7,443 on account of \$8,270 contract for improvements, etc., in connection with furnaces; sundries cost \$77.20.

C Alex I. Garvoek, Ltd., was paid \$37,379.02 on account of work under contract; services of the Clerk of Works cost \$1,031.28; sundries, \$135.28.

D Erskine, Smith & Co., Ltd., completed a contract for plumbing on which \$1,000 was paid in 1942-43 and \$5,135 in 1943-44; Stanley Lewis, Ltd., completed a contract for electrical supplies on which \$1,000 was paid in 1942-43 and \$1,840 in 1943-44. Other expenditure included fittings and lumber, \$5,510, painting, \$985, ventilating system, \$1,600, and sundry equipment, etc., \$3,647.75.

Suppliers receiving \$5,000 or more: M. N. Cummings, \$5,510; Erskine, Smith & Co., Ltd., \$5,629.

E The fee of W. E. Nofke, architect, for preparation of plans was \$2,348.75; building a frame shed cost \$972; rental of a boiler, October—March, was \$1,098; sundry expenses amounted to \$861.86.

Vote 442 Dominion Public Buildings—Improvements and Repairs, Ottawa—Garage,

Carpenter's Shop, etc., for the Printing Bureau.....	24,000 00
Expenditures.....	<u>\$ 23,336 04</u>

Simard & Frère Cie., Ltée, completed its contract and was paid \$22,603; the services of the Clerk of Works cost \$630.36 and sundries, \$102.68.

Vote 263 Dominion Public Buildings—Improvements and Repairs, Manitoba.....	30,000 00
Expenditures.....	<u>\$ 29,467 92</u>

In addition to the above expenditures, \$675.98 from Vote 271, Public Buildings Generally—Repairs, etc., and \$24,752.57 from the War Allotment, or a total of \$54,896.47 was spent on these works. Minor repairs were made to 59 buildings including those to the following which amounted to over \$2,000: Brandon Old Post Office, \$4,307.71; Winnipeg, General Post Office, \$3,840.95, New Public Building, \$27,291.35, Power Building, \$2,052.35.

James Beaton & Sons were paid \$22,143.50.

Vote 264 Dominion Public Buildings—Improvements and Repairs, Saskatchewan....	35,000 00
Expenditures.....	<u>\$ 24,602 36</u>

In addition to the above expenditures, \$25,195.03 from the War Allotment, or a total of \$49,797.39 was spent on these works. Minor repairs were made to 67 buildings, including those to the following which amounted to over \$2,000: Regina, Federal Building, \$3,596.22; Gilmour Building, \$3,834.34; Hamilton Building, \$5,224; Post Office, \$5,059.72; Trading Company Building, \$5,007.30; Saskatoon, Birks Building, \$2,028.51; Federal Building (New Post Office), \$7,815.73.

Suppliers receiving \$5,000 or more: W. H. McDiarmid, \$12,387.95; Shannon Bros., \$5,481.66.

Vote 265 Dominion Public Buildings—Improvements and Repairs, Alberta.....	20,000 00
Expenditures.....	\$ 13,186 40

In addition to the above expenditures, \$3,289 from Vote 271, Public Buildings Generally—Repairs, etc., and \$18,476.82 from the War Allotment, or a total of \$34,952.22 was spent on these works. Minor repairs and improvements were made to 63 buildings including those to the following which amounted to over \$2,000: Calgary, General Post Office, \$7,413.50; Traders' Building, \$2,127.72; Edmonton, Oliver House, \$4,757.76; Post Office, \$9,690.33; Lethbridge, Post Office, \$2,239.05.

Suppliers receiving \$5,000 or more: Bennett & White of Edmonton, Ltd., \$11,611.50; Otis-Fensom Elevator Co., Ltd., \$5,785.29.

Vote 504 Grande Prairie—Public Building—Addition (and Supplement of \$24.99 as approved by Treasury Board, transfer from Vote 313).....	7,024 99
Expenditures.....	\$ 7,024 99

Turner-Donald Construction Co. built the addition at a cost of \$6,704; services of the Clerk of Works cost \$255.10; sundries, \$65.89.

Vote 266 Dominion Public Buildings—Improvements and Repairs, British Columbia...	55,000 00
Expenditures.....	\$ 43,692 14

In addition to the above expenditures, \$43,628.02 from the War Allotment, or a total of \$87,320.16, was spent on these works. Minor repairs and improvements were made to 110 buildings, including those to the following which amounted to over \$2,000: New Westminster Post Office, \$2,130.29; Prince George Post Office, \$2,860.66; Vancouver Diek Building, \$2,789.74; Vancouver Marine Building, \$4,128.57; Vancouver Post Office (Federal Building), \$12,074.30; Vancouver Winch Building, \$11,797.19; Victoria Belmont Building, \$18,459.48; Victoria New Post Office, \$9,273.87.

Suppliers receiving \$5,000 or more: Allan & Viner Construction Co., Ltd., \$18,616.35; A. Lockley, \$10,102.20; Louis Yuk Hung, \$7,458.24.

Vote 267 Dominion Immigration Buildings, Repairs, Improvements, etc.	35,000 00
Expenditures.....	\$ 27,468 37

In addition to the above expenditures, \$5,555.68 from the War Allotment, or a total of \$33,024.05, was spent on these works.

E. L. Bouveron & Co. was paid \$6,270 for work at Winnipeg; the National Harbours Board, Halifax, was paid \$22,916.66 for maintenance, repairs, renewals, water, electricity and steam for quarters occupied at the Halifax Ocean Terminal; expenditures amounting to \$3,837.39 were made at 6 other buildings.

Other expenditures for immigration buildings were charged to Vote 259 as follows: light and power, \$3,702.42; water, \$1,167.02; heat, \$10,535.51; sundries, \$205.11.

Vote 268 Dominion Quarantine Stations—Maintenance and Repairs.....	15,000 00
Expenditures.....	\$ 11,362 28

In addition to the above expenditures, \$3,904 from the War Allotment, or a total of \$15,266.28 was spent on these works.

Expenditures were incurred at 6 stations.

Other expenditures for quarantine stations were charged to Vote 259 as follows: light and power, \$5,895.76; water, \$1,189.23; heat, \$22,657.66.

Vote 269 (and Vote 505, Supplementary Estimates) Experimental Farms and Science Laboratories—Replacements, Repairs and Improvements to Buildings.....	90,000 00
Expenditures.....	\$ 88,003 90

In addition to the above expenditures, \$1,987.11 from the War Allotment, or a total of \$89,991.01, was spent on these works.

Disbursements are for repairs and improvements to existing farm buildings. For Central Farm, Ottawa, the expenditure amounted to \$50,167.75, of which \$31,581.71 was paid for labour and \$18,586.04 for materials, etc. For the branch farms, laboratories, etc., the expenditure was \$39,823.26, of which \$13,841.17 was paid for labour and \$25,982.09 for materials, etc.

Other expenses for experimental farms were charged as follows: Vote 258, light and power, \$19,375, water, \$7,631.20; Vote 259, light and power, \$29,137.40, water, \$67.34, furniture, \$240.06, heat, \$44,152.38.

Vote 270 Flags for Dominion Buildings (and Supplement of \$147.20 as approved by Treasury Board, transfer from Vote 313).....	8,147 20
Expenditures.....	\$ 8,147 20

Hamilton Motor Products Ltd., was paid \$7,001.50.

Vote 271 Public Buildings Generally—Repairs, alterations, fittings and improvements.....	125,000 00
Expenditures.....	\$ 89,404 48

Expenditures at Ottawa amounting to \$19,017.50 are referred to under Vote 258.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 260 (\$10,902.54); Vote 261 (\$27,433.33); Vote 262 (\$28,086.13); Vote 263 (\$675.98); Vote 265 (\$3,289).

Vote 272 Veterans' Hospitals—Repairs, improvements and alterations.....	60,000 00
Expenditures.....	\$ 51,937 07

In addition to the above expenditures, \$11,633.75 from the War Allotment, or a total of \$63,570.82, was spent on these works.

General repairs and improvements to hospitals were as follows: Halifax, \$5,090.96; Saint John, \$1,550.44; Montreal Orthopaedic Depot, \$67.64; Quebec, \$4,451.98; Ste. Anne de Bellevue, \$10,159.58; London, \$4,641.30; Toronto, \$11,698.52; Winnipeg, \$17,378.13; Calgary, \$1,974.11; Edmonton, \$980.50; Vancouver, \$5,577.66.

At Winnipeg, Gerard A. Baert was paid \$2,208.38 on account of his contract for \$3,208.38 for electrical work, and Bowyer-Boag, Limited, completed a contract for the construction, etc., of a new pumping plant for \$10,083.75, of which \$1,350 was paid in 1942-43 and \$8,733.75 in 1943-44.

Suppliers receiving \$5,000 or more: G. A. Baert, \$6,316.38; Bowyer-Boag, Limited, \$10,325.75.

Other expenditures were charged to Vote 259 as follows: rent, \$17,820; water, etc., \$120.50.

CHIEF ENGINEER'S BRANCH

By Section 9 (a), (b), (c) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the construction and repairs of harbours, piers and works for the improvements of the navigation of any waters, slides, dams, roads and bridges, etc., belonging to Canada.

Vote 273 Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	168,245 00	161,245 00	150,402 67
B Cost of Living Bonus and Other Pay-list Items.....	8,960 00	15,960 00	14,661 53
C Printing and Stationery.....	4,500 00	4,500 00	1,734 56
D Travelling Expenses	5,500 00	5,500 00	4,639 56
E Sundries	9,820 00	9,820 00	5,467 36
	\$ 197,025 00	\$ 197,025 00	\$ 176,905 68

As of March 31, 1944, there were 69 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bance, H.	\$ 3,720 00		Johnston, W. J.	3,360 00	
Bisson, J. L.	4,500 00		Laframboise, M.	2,400 00	
Blais, R.	5,100 00		Martin, G. E.	4,980 00	627 77
Brousseau, E. J.	2,700 00		Mineau, A. T.	3,120 00	
Burrows, W. W.	2,700 00		O'Meara, A. P.	2,700 00	
Cameron, K. M.	9,000 00	\$ 1,257 80	Pilgrim, F. L.	2,400 00	
Davy, H. M.	3,720 00		Ridgway, J. H.	3,120 00	
Denis, L. V.	3,720 00		Rous, R. C.	3,000 00	
Dunne, H. J. (Jan. 23) ...	2,700 00		Smith, F. G.	4,200 00	
Gates, J. H.	2,400 00		*Thurber, G. H.	3,360 00	
Girard, W. D.	2,700 00		Viens, E.	4,320 00	
Goodspeed, F. G.	5,100 00	1,049 81			

* Received additional compensation—see following list.

In addition, B. Carwardine, whose salary was paid from Vote 275, received travelling expenses of \$530.12.

As of March 31, 1944, there were 8 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): G. H. Thurber, \$360.

E Expenses in connection with the cement testing laboratory were \$2,322.67; telegrams cost \$1,788.40; telephone tolls \$980.49 and small items, \$375.80.

Vote 274 Engineering, including salaries of Engineers, Clerks, etc.

	Estimates	Allotments	Expenditures
A Salaries	346,780 00	335,030 00	323,675 09
B Cost of Living Bonus and Other Pay-list Items.....	13,625 00	25,375 00	23,644 43
C Surveys and Inspections.....	60,000 00	67,000 00	56,816 79
D Operation and Maintenance of Inspection Boats.....	11,400 00	11,400 00	9,970 46
E Printing and Stationery.....	6,750 00	6,750 00	4,106 29
F Sundries	39,885 00	32,885 00	25,753 22
	<u>\$ 478,440 00</u>	<u>\$ 478,440 00</u>	<u>\$ 443,966 28</u>

As of March 31, 1944, there were 143 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adam, J. A.	\$ 2,700 00	\$ 763 58	Decary, A. R.	5,100 00	823 95
*Allison, L. M.	2,700 00	847 36	Doncaster, P. E.	4,620 00	384 89
Anderson, A.	2,700 00	789 96	*Egan, E. J.	2,580 00	735 50
Anderson, G. B.	3,000 00	833 19	*Elliott, L. B.	3,300 00	
Barwood, E. H. V.	2,700 00		*Faulkner, C. F. P.	2,700 00	567 09
Bennett, H. F.	4,620 00	904 21	Feeney, J. F.	2,700 00	
Bonaventure, J. E.	4,080 00		Freeman, J. R.	3,300 00	564 57
Boughner, J. W.	3,180 00	672 97	Gagnon, J. E.	3,300 00	
Bourgoing, J. P. S.	2,700 00		Gilbert, E. V.	2,700 00	
Brophy, G. P.	2,700 00		Girard, J. T. F.	2,700 00	
Brown, G. M.	3,900 00	848 42	Grandmont, B.	4,440 00	1,108 91
Brunet, L.	3,300 00	507 01	*Gregory, A. W.	3,060 00	575 10
Burbidge, G. H.	3,300 00		*Halkett, A.	2,700 00	438 65
Chopin, U. L. J.	2,700 00		Hall, G. L.	2,700 00	
*Clark, G. T.	2,700 00	984 28	*Henderson, R. P.	2,700 00	918 02
Coutlee, W. F.	2,700 00		Jeffery, C. C.	3,300 00	
Cox, O. S.	4,620 00	772 88	Joncas, J. R. L.	2,580 00	1,628 29
Crookshank, A. R.	2,700 00		Keyt, W. E.	3,060 00	338 43
*Currie, C. W.	2,580 00	453 15	Laferriere, R. A.	2,700 00	356 72

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Lambert, J. B.....	2,700 00	1,905 92	Nicholson, R. H.....	2,700 00	301 08
Logie, H. R.....	2,700 00		Paget, A. E.....	2,700 00	
MacGillivray, A.	2,700 00	814 38	Partridge, J. K.....	3,300 00	470 00
Mathewson, C. H.....	2,700 00		Piche, A.	2,700 00	692 73
McAllister, C. D.....	3,000 00	584 84	Prior, W. D.....	2,700 00	624 53
McDonald, D. H.....	3,300 00		St. Laurent, A. A.....	3,300 00	505 57
McLaren, L. G.....	2,940 00	849 44	Smith, G. E.....	2,700 00	574 56
Mellish, J. F.....	2,700 00	725 29	*Tapley, A. G.....	3,300 00	
Miller, H. E.....	3,600 00	826 75	*Thexton, R. D.....	2,580 00	1,005 75
Mills, F. O.....	2,700 00		Trudeau, L. G.....	4,620 00	1,071 48
Morse, G. P.....	3,300 00		Valiquet, J. P.....	3,300 00	
*Morton, K. W.....	4,080 00	759 82	*Walkey, A. W.....	2,580 00	480 88
*Mosher, P. D.....	2,700 00	668 82	Wilson, J. M.....	4,620 00	1,283 27

* Received additional compensation—see following list.

As of March 31, 1944, there were 17 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): L. M. Allison, \$420; G. T. Clarke, \$420; C. W. Currie, \$540; E. J. Egan, \$510; L. B. Elliott, \$120; C. F. P. Faulkner, \$120; A. W. Gregory, \$360; A. Halkett, \$120; R. P. Henderson, \$420; J. B. Lambert, \$420; K. W. Morton, \$540; P. D. Mosher, \$120; A. G. Tapley, \$120; R. D. Thexton, \$240; A. W. Walkey, \$240.

The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: W. H. Betts, \$1,365.36; J. L. Bisson, \$320; P. E. Collin, \$1,181.44; H. M. Davy, \$707.61; F. J. Fitzgerald, \$1,858.29; W. J. Johnston, \$950.11; Geo. Lamoureux, \$1,089.46; J. N. Latraverse, \$1,091.52; J. E. LeBlanc, \$1,416.92; H. P. Lingley, \$709.11; W. MacTavish, \$532.72; P. Marion, \$1,204.85; F. A. Patriquen, \$1,073.92; J. B. Saint, \$1,415.13; J. A. Villandre, \$1,433.22; J. M. Vogin, \$589.

C B Surveys, etc., of various harbour works amounted to \$12,706.99, of which \$9,761.91 was paid to the Government of British Columbia for a survey on Okanagan River, B.C. Travelling expenses of engineers amounted to \$44,109.80. Where the amounts were in excess of \$300, they are shown with salaries in the table above.

D B Expenditures were as follows: Launch *D. P. W.*, wages, etc., \$1,416.55, operation, \$915.81; *Marion*, wages, etc., \$1,081.73, operation, \$141.02; *Walronda*, wages, etc., \$4,440, operation, \$1,975.35.

D. E. Male, launchman on *Marion* and caretaker of plant, was provided with living quarters valued at \$12 a month.

F B Office expenses, communications, upkeep of cars, travel, etc., amounted to \$14,390.89. Test borings cost \$17,665.58 of which \$6,303.25 was refunded by other departments and private companies.

Vote 275 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
A Salaries	7,320 00	7,320 00	7,320 00
B Cost of Living Bonus and Other Pay-list Items.....	442 00	1,342 08	1,342 08
C Printing, Stationery, Travelling Expenses and Sundries.....	1,955 00	1,054 92	450 18
	<u>\$ 9,717 00</u>	<u>\$ 9,717 00</u>	<u>\$ 9,112 26</u>

As of March 31, 1944, there were 3 employees paid from this account. B. Carwardine was receiving a salary at an annual rate of \$3,900 on that date and a war duties supplement of \$720.

C Telephone tolls were \$405.38.

Vote 276 Dredging, Maritime Provinces

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	75,360 00	75,360 00	53,386 42
B Cost of Living Bonus and Other Pay-list Items.....	16,700 00	16,700 00	8,341 74
C Maintenance and Operation.....	126,575 00	127,775 00	109,700 07
D Contract and day labour works, inspection and contingencies.	75,455 00	74,255 00	13,309 34
	<u>\$ 294,090 00</u>	<u>\$ 294,090 00</u>	<u>\$ 184,737 57</u>

As of March 31, 1944, there were 7 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): E. H. Anderson, \$2,520; H. D. Gillis, \$3,060; D. H. MacQuarrie, \$3,600 (April 23); J. T. Nickerson, \$2,520.

Captains and crews of thirteen dredges and three tugs received \$46,605.84.

C B Maintenance and operation costs included board of crews, \$5,477.88, fuel, \$7,519.87, repairs and replacements, \$90,788.99, towage, \$1,117.

Suppliers receiving \$5,000 or more: Clare Shipbuilding Co., Ltd., \$27,287.50; Pictou Foundry and Machine Co., Ltd., \$24,913.68; The Port Hawkesbury Marine Railway Co., Ltd., \$17,049.94.

Travelling expenses in excess of \$300 were paid to: E. H. Anderson, \$1,169.76; H. D. Gillis, \$936.12; J. T. Nickerson, \$766.96.

DB Denis LeBlanc and Philip M. Leger completed a contract for dredging at Chockfish, N.B. for \$7,756.89 of which \$4,261.15 was paid in 1942-43 and \$3,495.74 in 1943-44; inspection cost \$175.50.

Denis LeBlanc received \$5,509.78 for dredging by local tender as follows: Cocagne Bar, N.B., \$3,899.15; Cocagne Church, \$539.96; Cocagne Island, \$392; Little Cape, \$678.67. Inspection on these tenders totalled \$464.50.

Work was done by day labour at 13 points at a cost of \$3,663.82.

Vote 277 Dredging, Ontario and Quebec

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	61,464 00	53,340 84	53,340 84
B Cost of Living Bonus and Other Pay-list Items.....	12,300 00	10,621 38	10,621 38
C Maintenance and Operation.....	70,500 00	81,615 80	81,615 80
D Contract and day labour works, inspection and contingencies.	122,951 00	121,805 57	121,805 57
Supplement as Approved by Treasury Board (transfer from Vote 313)	168 59	-	-
	<u>\$ 267,383 59</u>	<u>\$ 267,383 59</u>	<u>\$ 267,383 59</u>

As of March 31, 1944, there were 2 employees paid from this account. L. P. Larochelle was receiving a salary at an annual rate of \$3,000 on that date. Captains and crews on the six dredges and two tugs received \$56,824.98.

C B Maintenance and operation costs included board of crews, \$9,799.80, fuel, \$24,093.06, moorage, \$1,991.25, repairs and replacements, \$31,296.98, towage, \$13,442.02, travelling expenses of L. P. Larochelle, \$687.26.

Suppliers receiving \$5,000 or more: P. E. D'Anjou et Fils, Ltée., \$6,015.20; Davie Shipbuilding and Repairing Co., Ltd., \$10,932.90; Valley Camp Coal Co. of Canada, Ltd., \$5,485.84.

DB The following firms received \$5,000 or more for dredging: Chatham Dredging and General Contracting Co., Ltd., Kingsville, \$4,975.50, Port Maitland, \$6,490.20; Consolidated Dredging Co., Collingwood, \$17,853.02, Griffith's Island, \$4,898.22; McNamara Construction Co., Cobourg, \$41,341.47, Owen Sound, \$24,037.10; Russell Construction Co., Ltd., Meaford, \$5,018.40. Inspection costs on these contracts were \$1,664.40 and other costs \$271.80.

Dredging at 3 points by local tenders of less than \$5,000 each cost \$5,483.90, while inspection costs were \$188.80.

Work was done by day labour at 14 points at a cost of \$9,612.76.

Vote 278 Dredging, Manitoba, Saskatchewan and Alberta

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	22,886 00	24,111 00	23,924 38
B Cost of Living Bonus and Other Pay-list Items.....	7,100 00	6,600 00	4,559 61
C Maintenance and Operation.....	23,183 00	25,008 00	24,835 24
D Contract and day labour works, inspection and contingencies.	3,926 00	1,376 00	1,262 94
	<u>\$ 57,095 00</u>	<u>\$ 57,095 00</u>	<u>\$ 54,782 17</u>

As of March 31, 1944, there were 2 employees paid from this account. J. F. Cunningham was receiving a salary at the annual rate of \$3,000 at that date.

Captains and crews of three dredges and three tugs received \$22,995.68.

C B Maintenance and operation costs included board of crews, \$3,979.68, fuel, \$6,791.22, expenses of Selkirk Shipyard, \$10,142.55.

The North American Lumber and Supply Co., Ltd., was paid \$6,496.63.

DB Day labour work done at Winnipegosis, Man.

Vote 279 (and Vote 506, Supplementary Estimates) Dredging, British Columbia and Yukon

	Estimates	Allotments	Expenditures
A Wages	61,080 00	53,580 00	50,933 12
B Cost of Living Bonus and Other Pay-list Items.....	12,300 00	12,200 00	10,070 22
C Maintenance and Operation.....	99,395 00	106,145 00	97,371 76
D Contract and day labour works, inspection and contingencies.	48,945 00	49,795 00	49,721 49
	<u>\$ 221,720 00</u>	<u>\$ 221,720 00</u>	<u>\$ 208,096 59</u>

Wages, etc., of captains and crews of four dredges with attending tugs and launches amounted to \$58,156.24.

C B Maintenance and operation costs included board of crews, \$12,789.85, fuel, \$28,145.90, repairs and replacements, \$54,511.51, towage, \$1,924.50.

Suppliers receiving \$5,000 or more: British Columbia Marine Engineers and Shipbuilders, Ltd., \$32,736.33, which included \$21,682.81 for their contract for repairs to Dredge *Frubling* and \$10,852.22 for their contract for repairs to Dredge *King Edward*; Home Oil Distributors, Ltd., \$15,712.94; Standard Oil Co. of British Columbia, Ltd., \$12,013.14; Union Oil Co. of Canada, Ltd., \$5,015.45; Vancouver Engineering Works, Ltd., \$5,935.26.

D B In British Columbia, the McKenzie Barge and Derrick Co., Ltd., was paid \$9,118.80 for contract work at Capilano River, \$1,995.75 on account of its contract at Chilliwack, and \$1,422 on account of its contract at Sumas; inspection on these works cost \$573.32 and other costs were \$77.05.

The Municipality of Penticton received an amount of \$3,752.48 toward the cost of improvements at Ellis Creek.

The following works were done by day labour: Fraser River survey, labour, \$3,391.20, materials and supplies, \$2,101.71; Okanagan River improvements, labour, \$4,608.22, materials and supplies, \$2,152.77; Sukuna River improvements, labour, \$3,115.80, materials and supplies, \$5,019.77; snagging and dredging at 12 other places, \$12,112.62.

In the Yukon Territory improvement work on the Yukon River cost \$280.

Vote 280 Maintenance and Operation of Champlain Graving Dock

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	28,044 00	28,044 00	26,394 91
B Cost of Living Bonus and Other Pay-list Items.....	3,790 00	3,790 00	3,738 37
C Materials and Supplies.....	15,000 00	15,000 00	12,917 55
D Electric Power, Repairs and Sundries.....	18,220 00	18,220 00	8,617 56
	<u>\$ 65,054 00</u>	<u>\$ 65,054 00</u>	<u>\$ 51,668 39</u>

As of March 31, 1944, there were 16 employees paid from this account. On that date U. Bureau was receiving a salary at the annual rate of \$2,520, exclusive of cost of living bonus, and was provided with a house the annual rental value of which was \$240. One-half of the salaries of 8 employees was charged to Vote 282.

C Paquet and Fils were paid \$10,731.03 for coal.

Vote 281 (and Vote 443, Further Supplementary Estimates) Maintenance and Operation of Esquimalt Graving Dock

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	42,050 00	40,600 00	39,106 64
B Cost of Living Bonus and Other Pay-list Items.....	4,780 00	6,230 00	6,126 97
C Electric Power	35,500 00	35,500 00	34,401 00
D Materials and Supplies, Repairs and Sundries.....	21,150 00	21,150 00	19,622 34
	<u>\$ 103,480 00</u>	<u>\$ 103,480 00</u>	<u>\$ 99,256 95</u>

As of March 31, 1944, there were 29 employees paid from this account. On that date A. Craig was receiving a salary at the annual rate of \$2,910, exclusive of cost of living bonus, and was provided with a house the annual rental of which was \$390. Three other employees received living quarters the annual rental value of which totalled \$320. Two employees received war duties supplements.

C Power was supplied by the B. C. Electric Railway Co., Ltd.

D Water, supplied by the City of Victoria, cost \$6,039.60.

Vote 282 Maintenance and Operation of Lorne Graving Dock

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	23,424 00	23,424 00	22,676 79
B Cost of Living Bonus and Other Pay-list Items.....	3,130 00	3,480 00	3,330 30
C Materials and Supplies.....	5,440 00	5,690 00	5,572 74
D Electric Power, Repairs and Sundries.....	6,760 00	6,160 00	6,093 08
	<u>\$ 38,754 00</u>	<u>\$ 38,754 00</u>	<u>\$ 37,672 91</u>

As of March 31, 1944, there were 16 employees paid from this account. On that date J. H. Lamontagne was receiving a salary at the annual rate of \$2,220, exclusive of cost of living bonus, and was provided with a house the annual rental value of which was \$180. One-half of the salaries of 8 employees was charged to Vote 280.

C Paquet and Fils received \$4,728.91 for coal.

Vote 283 Maintenance and Operation of Selkirk Repair Slip

	Estimates	Allotments	Expenditures
A Cost of Living Bonus and Other Pay-list Items.....	220 00	380 00	297 34
B Materials and Supplies, Electric Power and Sundries.....	1,320 00	785 00	780 00
C Maintenance and Repairs.....	1,930 00	2,305 00	2,083 20
	<u>\$ 3,470 00</u>	<u>\$ 3,470 00</u>	<u>\$ 3,160 54</u>

Vote 284 Maintenance and Operation of Locks and Dams

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	25,937 00	25,937 00	25,331 48
B Cost of Living Bonus and Other Pay-list Items.....	6,675 00	6,675 00	5,221 71
C Materials and Supplies, Electric Power and Sundries.....	6,010 00	6,010 00	3,697 33
D Maintenance, Repairs and Operation.....	31,185 00	31,185 00	26,204 82
	<u>\$ 69,807 00</u>	<u>\$ 69,807 00</u>	<u>\$ 60,455 34</u>

As of March 31, 1944, there were 18 employees paid from this account. On that date, N. Ross was receiving a salary at the annual rate of \$2,280, exclusive of cost of living bonus, and occupied a house the annual rental value of which was \$300. Seven other employees were provided with living quarters, the annual rental value of which totalled \$712.

C D The following is a distribution of expenditures:

	Materials and supplies	Maintenance and repairs
Cowan Dam, Sask.		926 72
French River Dam, Ont.	459 08	550 33
Fryer's Island Dam, Que.	376 90	13,292 22
Latchford Dam, Ont.	98 81	422 24
Okanagan Control Dam, B.C.		613 26
Quinze Dam, Ont.	12 75	1,158 32
Riviere du Lievre, Lock and Dam, Que.	172 49	899 08
St. Andrew's Rapids, Lock and Dam, Man.	2,348 40	4,555 67
Temiskaming Dam, Ont.	228 90	3,786 98
	<u>\$ 3,697 33</u>	<u>\$ 26,204 82</u>

The Gunite Co. of Canada, Ltd. received \$12,690 for cleaning and painting steel work of Fryer's Island Dam, Que.

Vote 285 Maintenance and Operation of Snagboats

	Estimates	Allotments	Expenditures
Snagboat Samson:—			
A Wages of Crew.....	14,640 00	14,640 00	14,533 27
B Cost of Living Bonus and Other Pay-list Items.....	3,735 00	3,735 00	2,490 33
C Maintenance and Operation (including Board allowance)....	11,960 00	11,960 00	10,960 35
Snagboat Essington:—			
A Wages of Crew.....	9,260 00	9,260 00	7,979 44
B Cost of Living Bonus and Other Pay-list Items.....	2,290 00	2,290 00	1,276 94
C Maintenance and Operation (including Board allowance)....	7,860 00	7,860 00	7,177 95
	<u>\$ 49,745 00</u>	<u>\$ 49,745 00</u>	<u>\$ 44,418 28</u>

The captain of the *Samson* was paid \$2,238.12 and the engineer \$2,178.12. The captain of the *Essington* was paid \$1,984.21 and the engineer \$1,426.28. The active season of the *Essington* was from April 1 to October 9, 1943.

C *Samson*:—Board of crew, \$4,034.40; fuel, \$3,466.63; repairs, etc., \$3,459.32.
Essington:—Board of crew, \$2,717.75; fuel, \$1,925.05; repairs, etc., \$2,535.15.

Vote 286 Maintenance and Operation of Burlington Channel Bridge

	Estimates	Allotments	Expenditures
A Salaries.....	10,095 00	10,095 00	9,929 95
B Cost of Living Bonus and Other Pay-list Items.....	2,050 00	2,050 00	1,981 51
C Operation, Maintenance and Supplies.....	4,145 00	4,145 00	2,556 18
	<u>\$ 16,290 00</u>	<u>\$ 16,290 00</u>	<u>\$ 14,467 64</u>

As of March 31, 1944, there were 11 employees paid from this account. In addition to his salary, E. C. Brown was provided with a house the annual rental value of which was \$250. Expenditure for temporary assistance is included.

C Electric power cost \$2,214.57.

Vote 287 Maintenance and Operation of Kingston, LaSalle Causeway

	Estimates	Allotments	Expenditures
A Salaries.....	5,880 00	5,880 00	5,596 30
B Cost of Living Bonus and Other Pay-list Items.....	1,600 00	1,600 00	1,044 26
C Operation, Maintenance and Supplies.....	8,353 00	8,353 00	6,661 39
	<u>\$ 15,833 00</u>	<u>\$ 15,833 00</u>	<u>\$ 13,301 95</u>

As of March 31, 1944, there were 4 employees paid from this account. Expenditure for temporary assistance is included.

C Electric power cost \$1,571.92, repairs, etc., \$5,089.47.

Vote 288 Maintenance and Operation of New Westminster Bridge.....\$ 55,185 00
Expenditures..... nil

Cost of maintenance and operation of the bridge in 1943-44 was \$51,420.33, of which \$17,053.66 was paid in salaries, \$2,029.04 in cost of living bonus and \$32,337.63 for maintenance and repairs. On March 31, 1944, there were 10 employees paid from this account, of whom T. Gifford was receiving a salary at an annual rate of \$3,000.

In addition, preliminary expenses amounting to \$2,822.88, in connection with the contract with the Dominion Bridge Co., Ltd., for repairs, were as follows: materials, \$2,758.88; sundries, \$64. This expenditure was made from the Fraser River Bridge-Maintenance account. (See under Open Accounts further on in this section.)

Revenues collected for use of the bridge totalled \$105,261.11, as follows: British Columbia Electric Railway, \$13,087.22; Canadian National Railways, \$62,093.21; Great Northern Railway, \$30,080.68.

Revenues and expenditures have been transferred to the Fraser River Bridge-Maintenance account.

Vote 289	Maintenance and Operation of Ottawa Bridges and Approaches.....	3,050 00
	Expenditures.....	\$ 2,591 80

Vote 290 Maintenance and Operation of Roads and Bridges, Generally

	Estimates	Allotments	Expenditures
A Wages	720 00	720 00	720 00
B Cost of Living Bonus and Other Pay-list Items.....	1,675 00	1,186 00	1,186 00
C Maintenance and Repairs.....	18,580 00	19,893 50	19,893 50
Supplement as Approved by Treasury Board (transfer from Vote 313)	824 50		
	\$ 21,799 50	\$ 21,799 50	\$ 21,799 50

As of March 31, 1944, there were 2 employees paid from this account.

C B Expenditures were as follows: Bryson, Que., \$6,582.66; Portage du Fort, Que., \$4,123.95; Perley Bridge, Hawkesbury, Ont., \$6,336.62; Great Bear River, N.W.T., \$1,500; nine lesser works, \$3,256.27.

Dry Dock Subsidies, c. 191, R.S. \$ 541,970 88

A Burrard Dry Dock, North Vancouver.....	112,500 00
B Montreal Floating Dock.....	105,000 00
C Prince Rupert Floating Dock.....	76,970 88
D Saint John Dry Dock.....	247,500 00
	\$ 541,970 88

Payments of subsidies are based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been used against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Docks Subsidies Act, c. 191, R.S.

A This subsidy, authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent on a cost of \$2,500,000 for a period of 35 years. Payment, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Account. (See Open Accounts further on in this section).

B Thirtieth annual subsidy payment, authorized by c. 17, 1910, is $3\frac{1}{2}$ per cent on a cost of \$3,000,000 for a period of 35 years.

C Twenty-fifth and final subsidy payment, authorized by c. 17, 1910, is $3\frac{1}{2}$ per cent on a cost of \$2,199,168.02 for a period of 25 years.

D This subsidy, authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent on a cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Vote 291 (and Vote 507, Supplementary Estimates) Construction Repairs and Improvements— Harbours and Rivers, Nova Scotia			
	Estimates	Allotments	Expenditures
A Dingwall—Repairs to harbour works (Revote \$13,700).....	27,000 00	27,000 00	22,484 65
B Lunenburg—Derrick (Revote).....	15,000 00	15,000 00	11,825 86
C Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways to contribute \$87,000 (Revote \$40,000).....	128,000 00	128,000 00	72,220 37
D New Harbour—Breakwater repairs.....	21,000 00	21,000 00	14,766 83
E Parrsboro Beach—Breakwater repairs.....	12,400 00	15,326 68	15,326 68
F Swim's Point—Wharf repairs.....	13,500 00	17,366 17	17,366 17
G Terence Bay—Wharf reconstruction.....	24,000 00	24,000 00	20,649 30
H Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	225,000 00	225,000 00	192,249 16
I Canso—To purchase and repair wharf.....	26,000 00	26,000 00	12,160 27
War Risk Insurance (transfer from Vote 512).....	12,675 00	12,675 00	12,675 00
Supplement as Approved by Treasury Board (transfer from Vote 313)	6,792 85		
	<u>\$ 511,367 85</u>	<u>\$ 511,367 85</u>	<u>\$ 391,724 29</u>

- A Repairs were carried out by day labour which cost \$10,799.86, while materials, etc., cost \$11,684.79.
- B Wilson Machinery and Supply Co. received \$29,500 for the purchase and installation of a used derrick of which amount \$27,132.25 was paid in 1942-43 and \$2,367.75 in 1943-44. Barney Mosher and M. D. Rawding completed their contract for wharf extension and crane foundation at a cost of \$11,911.58, of which \$3,056.25 was paid in 1942-43 and \$8,855.33 in 1943-44. Inspection cost \$409.21 and sundries \$193.57.
- C J. P. Porter and Sons, Ltd. were paid \$160,768.26 on account of their contract for repairs to railway wharf and roundhead; of this amount the Canadian National Railways contributed \$87,000 for repairs to wharf and \$3,139.12 for repairs to roundhead. Inspection cost \$1,396.34 and sundries \$194.89.
- D Repairs were carried out by day labour which cost \$6,005.07, while materials, etc., cost \$8,761.76.
- E Colin R. MacDonald completed a contract of \$14,073.90 for breakwater repairs; inspection cost \$544.18 and sundries \$708.60.
- F M. A. Condon and Son completed a contract of \$16,934.30 for wharf repairs; inspection cost \$366.87 and sundries \$65.
- G Colin R. MacDonald and Alexander McIsaac completed a contract of \$20,013.50 for wharf reconstruction; inspection cost \$573.60 and sundries \$62.20.
- H Repairs and improvements of wharves and piers at Pictou cost \$8,973.35; repairs to breakwater at Sandford cost \$6,782.17; wharf repairs at Shag Harbour cost \$7,192.61; repairs and improvements at 141 other points cost \$169,301.03. In all, labour cost \$98,992.35 and materials and supplies, \$93,256.81.
- Suppliers receiving \$5,000 or more: Canada Cement Co., Ltd., \$10,146; Jos. A. Likely, Ltd., \$5,501.13.
- I The wharf was purchased from A. N. Whitman and Son, Ltd. at a cost of \$12,000; legal and other expenses were \$160.27.

Vote 292 Construction, Repairs and Improvements—Harbours and Rivers Generally, Prince Edward Island—For maintenance of services, no new works to be undertaken (and War Risk Insurance of \$3,969, transfer from Vote 512).....	48,969 00
Expenditures.....	\$ 33,187 35

Repairs and improvements were made at 28 points at a cost of \$10,416.79 for labour and \$18,801.56 for materials and supplies.

Jos. A. Likely, Ltd. was paid \$5,885.49.

Vote 293 Construction, Repairs and Improvements—Harbours and Rivers, Generally, New Brunswick—For maintenance of services, no new works to be undertaken (and War Risk Insurance of \$6,750, transfer from Vote 512).....	86,750 00
Expenditures.....	\$ 65,766 38

Repairs and improvements were made at 75 points at a cost of \$29,095.82 for labour and \$29,920.56 for materials and supplies.

**Vote 294 (and Vote 508, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Quebec**

	Estimates	Allotments	Expenditures
A Manicouagan (Baie Comeau)—Wharf improvements.....	37,500 00	37,500 00	111 78
B Pointe au Pere—Wharf reconstruction.....	125,000 00	125,000 00	123,761 01
C Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	225,000 00	225,000 00	170,649 22
D Longue Pointe de Mingan—To provide for legal services arising from contract for construction of breakwater.....	1,897 00	1,897 00	1,792 78
E Riviere aux Renards—Wharf reconstruction (estimated cost \$155,000)	50,000 00	50,000 00	138 35
War Risk Insurance (transfer from Vote 512).....	37,777 00	37,777 00	37,777 00
	<u>\$ 477,174 00</u>	<u>\$ 477,174 00</u>	<u>\$ 334,230 14</u>

A Advertising and printing cost \$111.78. No contract was awarded.

B Emile St. Pierre was paid \$123,244.81 on his contract and extra work amounting to \$152,912.65; inspection cost \$401.65; sundries cost \$114.55.

C The following works were performed by day labour: Anse au Griffon, repairs and improvements to breakwater and wharf, \$5,950.92; Bridgeville (Barachois) training pier repairs, \$6,566.98; Gascons, wharf repairs, \$6,429.65; Mafane, wharf repairs, \$5,039.65; Paspebiac, wharf repairs, \$11,773.17; Petit Cap, breakwater repairs, \$6,419.81; Rimouski, maintenance and improvements of wharves, \$6,240.09; Riviere au Tonnerre, wharf repairs, \$5,655.94; Riviere des Ilots (Newport), breakwater repairs, \$8,064.33; Sorel, improvements and repairs, \$8,262.89 including \$3,232 for improvements to movable slip and \$2,842.54 for maintenance of wharf. Repairs and improvements were made at 142 other points at a cost of \$100,245.79. In all, labour cost \$65,212.60 and materials and supplies \$105,436.62.

Suppliers receiving \$5,000 or more: Georges Harrison, \$5,219.32; Lucien Lachapelle, \$5,444.21; Steel Co. of Canada, Ltd., \$5,344.90.

D Amount paid to Andre Taschereau re Lemieux vs. Chopin.

**Vote 295 (and Vote 509, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Ontario**

	Estimates	Allotments	Expenditures
A Port Maitland—Dredging (Revote \$12,800).....	30,700 00	30,700 00	21,680 09
B Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	130,000 00	130,000 00	122,067 45
C Grand River—Final agreed contribution to improvements; the Grand River Conservation Commission to discharge the Crown from all claims whatsoever connected therewith and to undertake to pay to the Dominion Government, upon receipt thereof, 37½% of net proceeds of any sale of lands and buildings, of any refund of moneys from the Canadian Pacific Railway and of any moneys realized from capital investments	59,325 45	59,325 45	59,325 45
D Oakville—Repairs to East Pier.....	28,000 00	32,026 86	32,026 86
E Port Maitland—Repairs to West Pier.....	55,000 00	55,000 00	36,661 41
War Risk Insurance (transfer from Vote 512).....	27,675 00	27,675 00	27,675 00
Supplement as Approved by Treasury Board (transfer from Vote 313)	4,026 86		
	<u>\$ 334,727 31</u>	<u>\$ 334,727 31</u>	<u>\$ 299,436 26</u>

A This work was done by Consolidated Dredging, Ltd. at a total cost of \$49,670.80 to which the Toronto, Hamilton and Buffalo Railway Co. contributed \$12,510.95. The Department paid \$16,220.78 in 1942-43 and \$20,639.07 in 1943-44. Inspection in 1943-44 cost \$721.12 and sundries \$319.90.

B R. A. Blyth completed his contract for repairs to harbour works at Port Maitland and was paid \$4,614.31 in addition to \$3,378.69 paid in 1942-43.

The Chatham Dredging and General Contracting Co., Ltd. was paid \$4,887.56 on account of a contract for repairs to the west pier at Kingsville.

The Russell Construction Co., which did work at various places, was paid as follows: Bronte, pier repairs, \$4,955.67; Burlington Channel, repairs to north pier, \$8,368.29, repairs to covering wall under contract, \$9,855.50, repairs to centre pier under contract, \$18,375; Oshawa, temporary wall, \$4,742.50; Toronto, repairs to north pier at Western Entrance, \$3,050.

Repairs and improvements by local tenders at 10 other places totalled \$13,692.66.

In all, inspection costs on the above works were \$1,103.92 and other costs \$235.59.

Repairs and improvements were made by day labour at 68 other points at a cost of \$15,104.01 for wages and \$33,082.44 for materials and supplies.

C Contributions to the Grand River Conservation Commission represent 37½ per cent of the cost of conservation work. In all the Department of Public Works has contributed \$769,318.68, of which sum \$59,325.45 was paid in 1943-44.

D Russell Construction Co., Ltd. completed its contract for \$31,474.75; inspection cost \$413.93; sundries, \$138.18.

E Norman K. Cameron and Donald E. Plin were paid \$35,295.31 on their contract and extras of \$53,565.01; inspection cost \$1,260.52; sundries, \$105.58.

Vote 296 Construction, Repairs and Improvements—Harbours and Rivers Generally, Manitoba—For maintenance of services, no new works to be undertaken (and War Risk Insurance of \$3,021, transfer from Vote 512).....		23,021 00
Expenditures.....	\$	14,734 96

Repairs and improvements were made at 14 points at a cost of \$3,490.04 for labour and \$8,223.92 for materials and supplies.

Vote 297 Construction, Repairs and Improvements—Harbours and Rivers Generally, Saskatchewan, Alberta and Northwest Territories—For maintenance of services, no new works to be undertaken (and War Risk Insurance of \$916, transfer from Vote 512)...		10,916 00
Expenditures.....	\$	4,659 96

Repairs and improvements were made at 5 points at a cost of \$338.64 for labour and \$3,405.32 for materials and supplies.

Vote 298 (and Vote 510, Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, British Columbia and Yukon			
	Estimates	Allotments	Expenditures
A Capilano River—Diversion wall and dam (Revote).....	8,300 00	8,300 00	6,197 42
B Esquimalt Dry Dock—Wharf repairs (Revote \$175,000).....	200,000 00	200,000 00	86,845 65
C Nanaimo—Repairs to assembly wharf.....	10,000 00	11,582 76	11,582 76
D Port Alberni—Repairs to assembly wharf and approach and construction of shed (Revote \$32,100).....	47,000 00	47,000 00	46,840 66
E Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	116,000 00	116,000 00	110,813 52
F New Massett—Wharf reconstruction (Supplementary Estimates)	15,000 00	15,000 00	1,137 23
War Risk Insurance (transfer from Vote 512).....	19,825 67	19,825 67	19,825 67
Supplement as Approved by Treasury Board (transfer from Vote 313)	1,582 76		
	\$ 417,708 43	\$ 417,708 43	\$ 283,242 91

A Horie-Latimer Construction Co., Ltd. completed this work at a cost of \$6,027.83; inspection cost \$169.59.

B North Western Dredging Co., Ltd. received \$86,612.92 for work done on contract; inspection, etc., cost \$232.73.

C James McDonald Construction Co., Ltd. completed this work at a cost of \$11,156.25; inspection cost \$334.30; sundries, \$92.21.

D Wm. Greenlees completed his contracts for wharf repairs, shed and foundation, and was paid \$65,799.37, of which \$19,533.12 was paid in 1942-43 and \$46,266.25 in 1943-44. Inspection in 1943-44 cost \$574.41.

E Gilley Bros. Ltd. completed their contract at Steveston North Jetty for \$31,743.49, of which \$6,367.90 was paid in 1942-43 and \$25,375.59 in 1943-44.

The James McDonald Construction Co., Ltd. was paid \$8,699.59 for wharf repairs at Sooke. In addition, the company was paid the balances due on repair works at Ganges, \$361.17, Hope Bay, \$4,689.58, Lyall Harbour, \$1,685.15, Vesuvius, \$77.10. These repairs were begun in 1942-43 and \$5,738.68 was paid in that year as follows: Ganges, \$3,250.51; Hope Bay, \$855.86; Lyall Harbour, \$938.41; Vesuvius, \$693.90.

Repairs and improvements were made by local tenders at 25 other places at a cost of \$30,708.71.

In all, inspection of these works cost \$1,358.94; other charges \$193.54.

Repairs and improvements were made by day labour at 68 other points at a cost of \$14,420.79 for labour and \$23,243.36 for materials and supplies.

Suppliers receiving \$5,000 or more: Horie-Latimer Construction Co., Ltd., \$14,334.10; Todd Construction Co., Ltd., \$5,198.37.

F The work was done by day labour which cost \$940.88; materials and supplies cost \$196.35.

TELEGRAPH BRANCH

By Section 9(e) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the telegraph lines belonging to Canada.

Vote 299 Branch Administration

	Estimates	Allotments	Expenditures
A Salaries	22,855 00	22,845 00	22,387 00
B Cost of Living Bonus and Other Pay-list Items.....	1,220 00	1,230 00	1,222 66
C Printing and Stationery.....	750 00	750 00	239 28
D Travelling Expenses.....	1,300 00	1,300 00	1,224 62
E Sundries	1,480 00	1,480 00	837 27
	<u>\$ 27,605 00</u>	<u>\$ 27,605 00</u>	<u>\$ 25,910 83</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. E. Bray, \$3,120; A. McDonald, \$3,960; T. E. Orr, \$2,400; F. G. Sims, \$4,920.

D Travelling expenses in excess of \$300 were paid to: A. McDonald, \$480.70; F. G. Sims, \$743.92.

E Telegrams cost \$594.38 and telephone calls \$228.44.

Vote 300 Telephone service at Ottawa.....	100,000 00
Expenditures.....	<u>\$ 99,993 10</u>

In addition to the above expenditures, \$283,269.73 was paid from the War Allotment, making a total of \$383,262.83, compared with \$303,903.18 for 1942-43. The costs are for the telephone service for the various departments at Ottawa, the residence telephones of the Ministers and their private secretaries, and also the following telephones in the Ottawa area: Hull Animal Laboratories; Hull Post Office; Rockcliffe R.C.M.P. Barracks; Hog's Back Lockhouse and Long Island Lockhouse.

Exchange service for offices is given through one large and three smaller private branch exchanges at a cost of \$371,372; direct telephone services cost \$9,434.74; printing Government directories cost \$2,428.59; miscellaneous expenses were \$27.50.

The National Harbours Board, Farm Loan Board, International Joint Commission, Unemployment Insurance Commission and sundry other offices which used these services have repaid the charges.

Vote 301 Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work

	Estimates	Allotments	Expenditures
A Salaries and Commissions.....	75,738 00	75,938 00	75,447 58
B Cost of Living Bonus and Other Pay-list Items.....	10,450 00	13,450 00	12,859 35
C Repairs	28,000 00	18,300 00	18,190 03
D Materials and Supplies.....	9,500 00	12,200 00	10,858 89
E Subsidies	5,625 00	5,625 00	5,557 00
F Sundries	15,187 00	18,987 00	17,541 45
	<u>\$ 144,500 00</u>	<u>\$ 144,500 00</u>	<u>\$ 140,454 30</u>

As of March 31, 1944, there were 189 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: G. E. Routhier, \$3,000; G. H. Roy, \$2,400. Commissions paid to 26 agents amounted to \$8,318.46. In addition to their salaries, 2 operators were provided with living quarters the annual rental value of which totalled \$360.

E The Consolidated Paper Corporation, Ltd., receives a yearly subsidy of \$3,932 for providing and maintaining telephone service on Anticosti Island. This agreement, authorized by P.C. 1848, 1924, and renewed every five years, terminates on November 1, 1944. The Department contributed \$650 towards maintenance of the radio station at Ellis Bay, Anticosti Island. Three other payments amounted to \$975.

F Rents of 30 offices amounted to \$4,056.67. The Maritime Telegraph and Telephone Co., Ltd., was paid \$1,339.65 for attachments and rentals supplied during the year 1943 and also a balance of \$191.90 due on a similar service, rendered in 1942. Travelling expenses of C. A. Othot amounted to \$533.91.

Vote 302 Telegraph and Telephone Services—Operation and Maintenance, Alberta and Saskatchewan

	Estimates	Allotments	Expenditures
A Salaries and Commissions.....	79,931 00	79,765 19	79,740 89
B Cost of Living Bonus and Other Pay-list Items.....	9,750 00	10,411 37	10,411 37
C Overtime for Telegraph and Telephone Operators of the Department of Public Works.....	7,000 00	3,725 06	3,725 06
D Repairs	4,000 00	4,475 79	4,475 79
E Supplies and Sundries.....	10,919 00	20,660 52	20,660 52
Supplement as Approved by Treasury Board (transfer from Vote 313)	7,437 93		
	<u>\$ 119,037 93</u>	<u>\$ 119,037 93</u>	<u>\$ 119,013 63</u>

As of March 31, 1944, there were 43 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: P. R. Elmer, \$2,400; J. D. Noel, \$3,600. Commissions paid to 38 agents amounted to \$1,252. In addition to their salaries, 11 employees were provided with living quarters the annual rental value of which totalled \$2,887.

E Rents of 15 offices totalled \$4,672.81.

Vote 303 Telegraph and Telephone Services—Operation and Maintenance, Division Superintendent's Office, Vancouver

	Estimates	Allotments	Expenditures
A Salaries	12,450 00	12,600 00	12,562 07
B Cost of Living Bonus and Other Pay-list Items.....	1,014 00	1,114 00	1,100 09
C Sundries	2,388 00	2,136 00	1,655 25
	<u>\$ 15,850 00</u>	<u>\$ 15,850 00</u>	<u>\$ 15,317 41</u>

As of March 31, 1944, there were 7 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: R. G. Bishop, \$3,480; C. H. Mead, \$2,460.

C Travelling expenses of C. H. Mead amounted to \$497.79. Postage cost \$780, telegrams \$57.15, and telephone tolls, \$26.87.

Vote 304 Telegraph and Telephone Services—Operation and Maintenance, British Columbia-Northern and Yukon Districts

	Estimates	Allotments	Expenditures
A Salaries and Commissions.....	96,418 00	95,718 00	94,324 20
B Cost of Living Bonus and Other Pay-list Items.....	11,650 00	11,650 00	10,948 68
C Repairs	5,000 00	4,450 00	4,367 42
D Supplies and Sundries.....	17,932 00	19,182 00	18,577 34
	<u>\$ 131,000 00</u>	<u>\$ 131,000 00</u>	<u>\$ 128,217 64</u>

As of March 31, 1944, there were 48 employees paid from this account. On that date G. W. McKay was receiving a salary at an annual rate of \$1,800, exclusive of cost of living bonus, and an isolation allowance of \$1,200 per annum. In addition to their salaries, three operators were provided with living quarters the annual rental value of which totalled \$540. Commissions paid to 54 agents amounted to \$2,274.82.

D Rents of 17 offices totalled \$3,135.63.

Vote 305 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Vancouver Island District

	Estimates	Allotments	Expenditures
A Salaries and Commissions.....	79,714 00	84,314 00	82,076 89
B Cost of Living Bonus and Other Pay-list Items.....	10,870 00	11,270 00	11,221 54
C Pole Line and Wire Rentals.....	4,800 00	4,800 00	4,576 00
D Overtime for Telegraph and Telephone Operators of the Department of Public Works.....	2,500 00	2,500 00	1,700 12
E Repairs	5,000 00	2,000 00	1,591 22
F Supplies and Sundries.....	10,116 00	8,116 00	7,376 15
	<u>\$ 113,000 00</u>	<u>\$ 113,000 00</u>	<u>\$ 108,541 92</u>

As of March 31, 1944, there were 44 employees paid from this account. In addition to their salaries, four operators were provided with living quarters the annual rental value of which totalled \$840. Commissions paid to 61 agents amounted to \$5,352.18.

F Rents of 18 offices totalled \$2,233.25.

Vote 306 Telegraph and Telephone Services—Operation and Maintenance, Generally (and War Risk Insurance of \$141.42, transfer from Vote 512).....	5,141 42
Expenditures.....	\$ 4,720 67

The Temiskaming telephone line is operated by La Compagnie de Telephone du Nord, Ltée, on an annual subsidy of \$2,000. This agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950. Sundry outlay amounted to \$2,720.67.

Vote 307 Telegraph Reconstruction, Repairs and Improvements, Maritime Provinces and Lower St. Lawrence.....	12,000 00
Expenditures.....	\$ 11,997 94

Vote 308 Telegraph Reconstruction, Repairs and Improvements, Saskatchewan and Alberta	12,000 00
Expenditures.....	\$ 7,282 51

Vote 309 Telegraph Reconstruction, Repairs and Improvements, British Columbia—	
Northern and Yukon Districts.....	17,000 00
Expenditures.....	\$ 16,831 72

Vote 310 Telegraph Reconstruction, Repairs and Improvements, British Columbia—	
Vancouver Island District.....	9,000 00
Expenditures.....	\$ 8,825 05

GENERAL

Vote 311 (and Vote 511, Supplementary Estimates) National Gallery of Canada			
	Estimates	Allotments	Expenditures
A Salaries	30,885 00	30,405 00	30,380 98
B Cost of Living Bonus and Other Pay-list Items.....	2,616 00	2,916 00	2,867 20
C Art Exhibitions, Lectures and Educational Work.....	4,970 00	10,153 00	9,959 50
D Purchase of Works by Canadian Artists.....	18,000 00	15,413 00	15,412 90
E Printing, Reproductions, Catalogues, Stationery and Sundries.....	6,700 00	4,284 00	3,745 73
War Risk Insurance (transfer from Vote 512).....	3,375 00	3,375 00	3,375 00
	\$ 66,546 00	\$ 66,546 00	\$ 65,741 31

The expenditures of the Gallery are governed by "An Act to incorporate the National Gallery of Canada", c. 33, 1913, and are controlled by a Board of three trustees who serve without remuneration and receive their reasonable travelling and other expenses. The moneys appropriated by Parliament for the work of the Board, or which the Board may receive by bequest, or in any other manner, are expended under the direction of the Board.

An account under the title of "National Gallery of Canada—Special", which is shown under Open Accounts at the end of this section, is maintained to record the value of monetary gifts and bequests to the National Gallery, as well as the amounts of expenditure from such sums.

As of March 31, 1944, there were 15 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: G. J. Harbour, \$3,000; H. O. McCurry, \$6,000. As of March 31, 1944, 1 employee was being paid a war duties supplement.

CB In connection with art education, W. H. Abell was employed July 1—March 31 at \$300 per month and was paid \$120 for lectures and \$30.89 for travelling expenses. The services of Miss Mabel May cost \$930. The fees and expenses of other lecturers, etc., amounted to \$691.97. Other costs were as follows: advertising, \$377.55; freight and express, \$2,928.30; insurance, \$1,573.18; wages, \$1,476.09; sundries, \$669.10. The sum of \$1,537.58 was refunded for expenses in connection with exhibitions in other cities.

E This allotment includes the cost of prints, reproductions and slides, \$2,279.77; printing and stationery—supplied by the King's Printer, \$1,264.08, supplied by outside firms, \$727.85; catalogues, \$764.47; freight, express and cartage, \$1,605.49; telegrams, \$236.31; telephone tolls, \$262.75; travel, \$241.14; sundries, \$3,923.87. Sales of reproductions, etc., amounting to \$7,560, were credited to this allotment.

Vote 312 Miscellaneous works not otherwise provided for, not more than \$3,000 to be	
expended upon any one work.....	30,000 00
Expenditures.....	\$ 26,595 14

The distribution of these expenditures by provinces, etc., with the number of works in each shown in brackets, is as follows:

Nova Scotia	(4).....	9,003 77
Prince Edward Island	(4).....	5,257 26
New Brunswick	(1).....	824 48
Quebec	(1).....	1,550 00
Ottawa	(1).....	900 00
Ontario	(4).....	6,835 52
British Columbia	(3).....	2,224 11
		\$ 26,595 14

Work was done by local tender at 4 points at a cost of \$7,346.65. A contribution of \$250 was made to the Corporation of Delta towards protection work to overcome erosion at Canoe Pass, B.C., and \$757.55 was paid to the Government of British Columbia on account of a contribution towards the cost of dredging in the Fraser River near Chilliwack, B.C. Work was done by day labour at 12 other points at a cost of \$6,356.29 for labour and \$11,884.65 for materials, etc.

Vote 313 To supplement on approval of Treasury Board except where less than \$200 is required, any of the appropriations of the Department of Public Works, \$100,000; less \$23,917.86 transferred.....	\$ 76,082 14
Expenditures	nil

Net amounts transferred to other votes of this Department were as follows:

To: Vote 502	2,912 18
504	24 99
270	147 20
277	168 59
290	824 50
291 and 507.....	6,792 85
295 and 509.....	4,026 86
298 and 510.....	1,582 76
302	7,437 93
	\$ 23,917 86

Vote 314 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1943-44	25,000 00
Expenditures	\$ 1,842 25

At Oxford, N.S., McMillan Construction and Lumber Co. was paid \$100 which had been withheld in 1936-37 from a contract for a public building. At Berthierville, Que., there was a payment of \$54.53 for legal services in connection with the acquisition of property for the tourist highway. At Meadow Lake, Sask., \$250, withheld in 1938-39 from W. C. Wells on his contract for the public building, was paid. At Alert Bay and Winter Harbour, B.C., installation of radiophone equipment on which \$1,889.88 was paid in 1942-43 was completed at a cost of \$1,057.72. At Harrison River, B.C., guide booms cost \$380.

Vote 315 Telephone service other than at Ottawa.....	8,000 00
Expenditures	\$ 7,917 12

The expenditures, which are for this Department only, covered 128 telephones with 56 extensions as follows: Architect's Branch, 17 office and 1 residence; Engineer's Branch, 42 office and 22 residence; Telegraph Branch, 44 office and 1 residence; Minister's Office, Montreal, 1 office.

Vote 512 War Risk Insurance—Subject to allocation by Treasury Board, \$270,000; less \$268,740.69 transferred.....	\$ 1,259 31
Expenditures	nil

Amounts transferred to other Votes of this Department, under authority of T.247523 B. of August 26, 1943, were as follows:

To: Vote 258	66,827 19
259	85,788 41
291 and 507.....	12,675 00
292	3,969 00
293	6,750 00
294 and 508.....	37,777 00
295 and 509.....	27,675 00
296	3,021 00
297	916 00
298 and 510.....	19,825 67
306	141 42
311 and 511.....	3,375 00
	\$268,740 69

Transfer from Vote 67 Unforeseen Expenses, \$80,000 (Department of Finance) \$ 15 00

A funeral wreath was sent on behalf of the Dominion Government on the death of the Duke of Connaught.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.	\$ 154,871 10
A Thurso, Que., Post Office	2,622 40
B Ottawa, Ont., Wellington Street Expropriation	150,248 70
C Red Rock, near Nipigon, Ont.—Dredging	2,000 00
	<u>\$ 154,871 10</u>

A Harris Blais, acting as head of the community of property existing between him and his wife, was awarded \$2,216.50, and taxed costs amounting to \$405.90, in connection with an accident to Mrs. Blais at Thurso Post Office.

B Rowley S. Hooper, \$39,830, taxed costs, \$425.70; W. D. Morris Realty Ltd., \$75,000, less \$16,000 already paid, interest, \$15,429.05, taxed costs, \$1,136.20, also \$24,000, taxed costs, \$1,156.95; The Corporation of the City of Ottawa, \$7,275, interest, \$1,865.80, taxed costs, \$130.

C National Dock and Dredging Corporation, Ltd., was awarded \$2,000 in connection with a contract for dredging at Red Rock, Ont.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 4,438 47

SPECIAL

CHIEF ARCHITECT'S BRANCH

Vote 316 (and Vote 513, Supplementary Estimates) Toronto Postal Station "A"—	
Improvements (Revote \$29,000)	29,000 00
Expenditures	<u>\$ 26,908 00</u>

The Mathews Conveyer Co., Ltd., supplied and installed heavy duty conveyors at a cost of \$26,908.

CHIEF ENGINEER'S BRANCH

Vote 514 Escuminac, N.B.—To provide for claims, legal services, etc., and balance owing contractor in connection with contract awarded in 1934-35 for breakwater extension..	\$ 6,600 00
Expenditures	<u>nil</u>

Vote 515 To provide for claims and other expenses in connection with Unemployment Relief Projects	\$ 45,000 00
Expenditures	<u>\$ 44,212 91</u>

The following payments were made in connection with the construction of the Civic Section of an intercepting sewer, etc., at Quebec City; J. A. Auclair, in settlement of claim, \$10,532.97; Gerard Lajoie, civil engineer, professional services, \$100; J. Emile Laquerre, assignee of Pacifique Marcotte, in settlement of claim, \$32,138.72; Arthur Surveyer and Co., balance of fees in connection with the preparation of plans and specifications, \$936.05, professional services and travel relative to the claim of J. A. Auclair, \$505.17.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.	\$ 6,251 20
--	-------------

Harold N. Price was awarded \$5,901.20 and taxed costs of \$350 in connection with his contract for breakwater extension at Escuminac, N.B., in 1934-35.

WAR

War Allotments and Expenditures

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT					
CHIEF ARCHITECT'S BRANCH					
U-39	Armoury Accommodation for Canadian Officers' Training Corps Units.	52,900 00	52,429 97	2,016 05	160,201 76
U-40	Ottawa, Ont.—Extension to Jackson Building (including purchase of land).....	6,900 00	6,808 60	.....	386,244 37
U-40	Ottawa, Ont.—Royal Canadian Mounted Police Temporary Building North of Justice Building.....	7,000 00	5,772 21	.....	75,568 54
U-40	Ottawa, Ont.—To provide for balances to complete Temporary Buildings Nos. 5, 6 and 7 and addition to No. 1.....	4,000 00	3,566 00	.....	3,566 00
U-40	Ottawa, Ont.—Temporary Building No. 8.....	82,900 00	82,210 02	.....	772,844 27
U-40	Ottawa, Ont.—Addition to Temporary Building No. 8.....	80,200 00	77,093 25	.....	77,093 25
U-40	Ottawa, Ont.—Addition to Film Vaults, John and Sussex Streets....	15,200 00	14,479 50	.....	14,549 14
U-41	Ottawa, Ont.—National Research Council—Construction of enclosed shooting range, office building, wharfage facilities, out-buildings, etc.....	9,000 00	8,935 25	.....	45,731 07
U-41	Ottawa, Ont.—To provide for the construction of Hostels, by the Department of Public Works, for junior female employees in the Public Service.....	104,000 00	103,686 08	.....	339,667 02
U-41	Ottawa, Ont.—To provide for furnishings for Hostels for junior female employees in the Public Service....	57,000 00	47,458 26	.....	67,144 15
U-41	Ottawa, Ont.—Temporary Building for Wartime Prices and Trade Board, Sussex Street.....	270,900 00	270,890 80	.....	270,890 80
U-41	Calgary, Alta.—Alterations to the Traders' Building.....	66,000 00	63,632 45	.....	84,380 93
U-41	Edmonton, Alta.—To provide for the purchase and for legal and sundry expenses in connection therewith and for the renovation of Massey-Harris Building for the accommodation of the Mobilization Board, Department of Labour.....	71,500 00	70,897 94	.....	70,897 94
U-42	Edmonton, Alta.—Building for Weights and Measures Branch, Department of Trade and Commerce.....	1,700 00	1,668 20	.....	1,668 20
U-42	Edmonton, Alta.—Expropriation of Oliver Property.....	1,000 00	.....	.....	.....
U-42	Dawson Creek, B.C.—Building for Post Office Services.....	14,000 00	12,739 00	.....	12,739 00
U-42	Esquimalt, B.C.—New Dry Dock—Royal Canadian Mounted Police Guard House.....	3,500 00	3,338 55	.....	3,338 55
U-42	Converting Furnaces in Public Buildings from Oil to Coal Firing.....	12,000 00	11,949 33	.....	119,852 75
U-42	Furniture, etc., for war employees....	625,000 00	622,696 28	144,648 87	2,896,040 28
U-42	Repairs, alterations, operation and maintenance of buildings.....	2,240,000 00	2,224,833 38	14,696 15	5,328,218 53
U-43	Rentals of premises occupied for war purposes.....	1,783,149 65	1,744,000 30	258,080 42	3,617,950 93

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT—Concluded					
* CHIEF ENGINEER'S BRANCH					
U-43	North Sydney, N.S.—To provide for the reconstruction of wharf and terminal facilities and for the transfer of the property to the Department of Public Works.....	42,850 35	42,850 35		42,850 35
U-43	Saint John Harbour (Courtenay Bay), N.B.—Dredging.....	200,000 00	194,279 73		621,879 30
U-43	Ste Anne de Bellevue, Que.—Military Hospital—Sewer and Domestic Water Supply.....	5,700 00	5,665 93		44,436 64
U-43	Ste Anne de Bellevue, Que.—Military Hospital—Water Tank.....	5,000 00	5,000 00		25,000 00
U-43	Esquimalt, B.C.—Dry Dock—Additional Facilities.....	22,000 00	17,422 47		226,091 11
U-43	Esquimalt, B.C.—Dry Dock—Additional Trackage Facilities.....	13,160 00	13,150 11		13,150 11
U-44	Esquimalt, B.C.—Dry Dock—Construction of Wooden Office Building.	2,000 00	1,951 00		4,851 00
U-44	Rock Bay, Vancouver Island, B.C.—Repairs and Additions to Wharf....	6,552 01	6,552 01		6,552 01
U-44	Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2, including the construction of a rock dam across Maude Island Passage.....	405,000 00	344,742 55		503,388 95
U-44	War Bonus to crews of Dredges and Tugs operating in War Zones within dangerous waters.....	850 00	767 37		767 37
U-44	Post-War Construction Program, Expenses in connection with surveys, preparation of plans and specifications, etc.....	12,000 00	10,785 00		10,785 00
TELEGRAPH BRANCH					
U-44	To provide for a 24-hour service on the Pacific Coast.....	80,000 00	76,564 31		150,213 33
U-44	Ottawa, Ont.—Telephone Service....	284,000 00	283,269 73	36,373 51	710,965 08
U-45	Contingencies.....	40,000 00	34,610 52		
NON-CURRENT					
CHIEF ARCHITECT'S BRANCH					
	Halifax, N.S.—Ordnance Depot.....				91,021 59
	Montreal, Que., Craig St. Drill Hall—Repairs.....				103,818 69
	Rock Island, Que.—Armoury Accommodation.....				18,097 67
	Ste. Anne de Bellevue, Que.—Military Hospital—Installation of New Cold Water Mains and Changes to Return Heating Mains.....				23,561 23
	Delhi, Ont.—Armoury Accommodation.....				71 90
	London, Ont.—Westminster Veterans' Hospital—Construction of Active Treatment Unit and Doctors' Residence.....				267,741 63
	London, Ont.—Westminster Veterans' Hospital—Construction of reinforced concrete reservoir, and supply and installation of cast iron water mains and valves.....				18,476 86
	New office buildings in Ottawa, and furnishings.....				1,201,207 74
	Ottawa, Ont.—Annex to Daly Building.....				86,849 70
	Ottawa, Ont.—Addition to Temporary Building No. 1.....				35,048 90
	Ottawa, Ont.—Temporary Building No. 3.....				13,244 73

	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
NON-CURRENT—Continued				
CHIEF ARCHITECT'S BRANCH—Concluded				
Ottawa, Ont.—Temporary Building No. 4—Grading.....				309,203 89
Ottawa, Ont.—Installation of Sprinkler Systems and Necessary Fire Mains at Temporary Buildings Nos. 1, 2, 3 and 4.....				114,205 49
Ottawa, Ont.—Temporary Building No. 5.....				489,613 82
Ottawa, Ont.—Temporary Building No. 6.....				361,902 34
Ottawa, Ont.—Temporary Building No. 7.....				140,760 69
Ottawa, Ont.—Jackson Building—taxes.....				30,568 07
Ottawa, Ont.—On purchase of Jackson Building.....				760,000 00
Ottawa, Ont.—Army Base Post Office—Accommodation.....				164,048 20
Ottawa, Ont.—Record Storage Building—Alterations.....				43,513 57
Ottawa, Ont.—Temporary Building for Department of Pensions and National Health.....				4,031 00
Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "A" Sussex Street.....				14,976 50
Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "B" Sussex Street.....				11,285 96
Toronto, Ont.—City Delivery Building.....				9,558 10
Toronto, Ont.—Temporary Building for Post Office Department.....				62,107 93
Calgary, Alta.—Purchase of the Traders' Building.....				107,700 80
Vancouver, B.C.—Hospital for Department of Pensions and National Health.....				762,538 75
CHIEF ENGINEER'S BRANCH				
Dartmouth, N.S.—Dredging at east side of pier.....				15,357 95
Dartmouth, N.S.—Wharf improvements, etc.....				201,927 97
Halifax, N.S.—H.M.C. Dockyard—Extension to Dock No. 5.....				66,927 71
Halifax, N.S.—H.M.C. Dockyard—Reconstruction of Pier No. 3.....				97 85
Halifax, N.S.—H.M.C. Dockyards, Torpedo Building.....				4,623 23
Halifax, R.C.N. Barracks, construction of new south wing and alterations to north wing.....				54,751 97
Missaguash River, N.S.—Interprovincial Bridge.....				22,126 48
Shelburne, N.S.—Wharf repairs.....				62,877 28
Sydney, N.S.—New Warehouse.....				43,774 18
Sydney, N.S.—Purchase of site at inner end of Harrington Wharf.....				4,000 00
Sydney, N.S.—Repairs to Harrington Wharf.....				9,210 10
Saint John, N.B.—Partridge Island—Water Main.....				38,428 17
Champlain Dry Dock—Dredging.....				77 36
Champlain Graving Dock—New keel blocks.....				38,122 00

	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
<i>NON-CURRENT—Concluded</i>				
CHIEF ENGINEER'S BRANCH—Concluded				
Lorne Dry Dock—Additional operating cost.....				1,569 22
Lorne Dry Dock—Repairs to Pier.....				15,479 67
Midland, Ont.—Dredging.....				11,158 57
Windsor, Ont.—Dredging at the dock of the Confederation Coal and Coke Company.....				4,706 34
Esquimalt, B.C.—Dry Dock—Additional operating cost.....				38,702 70
Esquimalt Dry Dock—Derrick.....				12,752 07
Esquimalt, B.C.—Dry Dock—Dredging at Repair Wharf and Entrance to Dock.....				38,190 33
Esquimalt Dry Dock—Maintenance.....				5,447 04
Esquimalt, B.C.—Dry Dock—Protection of Buildings.....				9,249 23
Esquimalt, B.C.—Dry Dock—South Landing Wharf—Dredging.....				34,940 24
Esquimalt, B.C.—Graving Dock—Cost of operation: Penstock valves; electric rectifying equipment; 100-ton derrick; resurfacing storage area; 50-ton hammerhead crane; gate valves.....				220,850 42
Esquimalt, H.M.C. Dockyard, Jetty and ordnance wharf extensions, etc.....				27,623 55
Esquimalt, R.C.N. Barracks, Sea wall construction.....				11,482 16
Port Hardy, B.C.—Wharf Extension and shed.....				8,259 10
Prince Rupert, R.C.N.V.R. Building, Installation of a low pressure heating system.....				6,107 40
Sidney, B.C.—Wharf improvements and repairs.....				13,233 69
TELEGRAPH BRANCH				
Communication Facilities—Port Alberni.....				23,473 70
	<u>\$6,626,962 01</u>	<u>\$6,466,696 45</u>	<u>\$455,815 00</u>	<u>\$23,000 201 16</u>

CHIEF ARCHITECT'S BRANCH

Allotment: Armoury Accommodation for Canadian Officers' Training Corps Units.....	52,900 00
Expenditures.....	<u>\$ 52,429 97</u>

The following allowances for Canadian Officers' Training Corps accommodation at colleges and universities were paid from this allotment:—

Nova Scotia: Antigonish, St. Francis Xavier College, \$530.90; Church Point, Ste. Anne's College, \$237.88; Halifax, Dalhousie University and King's College, \$1,875; Nova Scotia Technical College, \$400.86, St. Mary's College, \$1,648.72, balance of account of 1942-43, \$1,027.12; Wolfville, Acadia University, \$702.97. Prince Edward Island: Charlottetown, St. Dunstan's University, \$509.91.

New Brunswick: Bathurst, Sacred Heart University, \$203.48; Chatham, St. Thomas University, \$136.05; Fredericton, University of New Brunswick, \$1,381.50; St. Joseph, St. Joseph's University, \$164.50; Sackville, Mount Allison University, \$310.41.

Quebec: Lennoxville, University of Bishop's College, \$302.37; Montreal, Jean de Brebeuf College, \$1,250; Loyola College, \$2,250, balance of account of 1942-43, \$21.82. McGill University, \$5,205.33. Mont St. Louis Academy, \$1,750. University of Montreal, \$3,750; Quebec, Laval University, \$3,000; Ste. Anne de la Pocatiere, Agricultural College, \$375.

Ontario: Guelph, Ontario Agricultural College, \$132.50; Hamilton, McMaster University, \$1,750; Kingston, Queen's University, \$2,295.21; London, University of Western Ontario, \$1,058; Ottawa, University of Ottawa, \$3,942; Toronto, University of Toronto, \$4,656.
 Manitoba: Winnipeg, University of Manitoba, \$225.
 Saskatchewan: Saskatoon, University of Saskatchewan, \$2,774.44.
 Alberta: Edmonton, University of Alberta, \$2,449.62.
 British Columbia: Vancouver, University of British Columbia, \$4,047.60; Victoria, Victoria College, \$65.78.

Allotment: Ottawa, Ont.—Extension to Jackson Building (including purchase of land) ..	6,900 00
Expenditures	\$ 6,808 60

The Capital Decorators completed their contract for decorating and painting for \$11,808.60 of which \$5,000 was paid in 1942-43.

Allotment: Ottawa, Ont.—Royal Canadian Mounted Police Temporary Building, North of Justice Building	7,000 00
Expenditures	\$ 5,772 21

The sum of \$4,083 which was withheld from the contractor, Alex. I. Garvock Ltd., in 1942-43 for completion of minor items was paid in 1943-44; services of the Clerk of Works cost \$175; removal of fire detector system cost \$985; other items amounted to \$529.21.

Allotment: Ottawa, Ont.—To provide for balances to complete Temporary Buildings Nos. 5, 6 and 7 and addition to No. 1	4,000 00
Expenditures	\$ 3,566 00

The following amounts which were withheld from final estimates on contract work have now been paid: G. A. Crain & Sons, Ltd. (Building No. 1), \$100; Pigott Construction Co., Ltd. (Building No. 6), \$1,000; H. A. Wickett Co., Ltd. (Building No. 7), \$300.

At Building No. 5 a balance of \$50 on construction of storage space was paid and alterations were made in the cafeteria at a cost of \$1,216; at Building No. 6 twelve additional night watch and fire boxes cost \$900.

Allotment: Ottawa, Ont.—Temporary Building No. 8	82,900 00
Expenditures	\$ 82,210 02

H. A. Wickett Co., Ltd., completed its contract of \$716,138.28 with the exception of \$600 held to cover cost of water cooler. In 1942-43 \$848,282.70 was paid and in 1943-44 \$67,255.58.

The services of the Clerk of Works for 2 months cost \$350; grading, sodding, etc., done by the Federal District Commission cost \$7,459.05; other expenses were as follows: house cable and wire, \$3,511.20; kitchen equipment, \$2,239.14; bicycle rack, \$700; boiler, etc., \$590; sundries, \$105.05.

Allotment: Ottawa, Ont.—Addition to Temporary Building No. 8	80,200 00
Expenditures	\$ 77,093 25

H. A. Wickett Co., Ltd., was paid \$74,495.80 on account of its contract; the services of the Clerk of Works cost \$365.36; kitchen equipment, \$2,023, and sundries, \$209.09.

Allotment: Ottawa, Ont.—Addition to Film Vaults, John and Sussex Streets	15,200 00
Expenditures	\$ 14,479 50

The addition was built by G. A. Crain & Sons at a cost of \$12,263; the additional sprinkler system cost \$2,216.50.

Allotment: Ottawa, Ont.—National Research Council—Construction of enclosed shooting range, office building, wharfage facilities, out-buildings, etc.	9,000 00
Expenditures.....\$	8,935 25

Arthur E. Farley completed his contract for the tunnel and temporary building at a cost of \$40,837.20 of which \$33,377.85 was paid in 1942-43 and \$7,459.35 in 1943-44. Construction of a roadway cost \$640 and sundries amounted to \$835.90.

Allotment: Ottawa, Ont.—To provide for the construction of Hostels by the Department of Public Works, for junior female employees in the Public Service.....	104,000 00
Expenditures.....\$	103,686 08

Hill-Clark-Francis, Ltd., completed its contract for the construction of the building for \$308,999 and extras of \$13,049.41, of which \$226,106.86 was paid in 1942-43, \$95,641.55 in 1943-44 and \$300 held pending completion of minor items. The services of the Clerk of Works cost \$531.51. Other expenditures were as follows: evacuation system, \$3,145; grading, sodding, etc., \$2,525.11; electric refrigerator, \$760; sundries, \$1,082.91.

Allotment: Ottawa, Ont.—To provide for furnishings for Hostels for junior female employees in the Public Service.....	57,000 00
Expenditures.....\$	47,458 26

The expenditure included bedroom tables, \$8,592.30, wardrobes, \$7,203.80, sundry furniture, \$6,187.21, kitchen equipment, \$7,745.60, rugs and mats, \$3,132.20, lamps and reflectors, \$1,904.15; spreads, \$1,900, dishes, \$1,870.42, jars, \$1,512.50, sundries, \$7,410.08.

Suppliers receiving \$5,000 or more: Galloway Furniture, Ltd., \$8,592.30; Chas. Ogilvy, Ltd., \$8,677.30; G. R. Prowse Range Co., Ltd., \$10,495.47.

Allotment: Ottawa, Ont.—Temporary Building for Wartime Prices and Trade Board, Sussex Street	270,900 00
Expenditures.....\$	270,890 80

Hill-Clark-Francis, Ltd., completed the building with the exception of minor items for which \$500 was held pending completion and was paid \$266,341.29. The services of the Clerk of Works cost \$1,120.79. Other items were as follows: installing house cable, \$1,889.15; window shades, \$687; wind deflectors, \$673.26; advertising, etc., \$179.31.

Allotment: Calgary, Alta.—Alterations to the Traders' Building.....	66,000 00
Expenditures.....\$	63,632 45

The F. W. McDougall Construction Co. completed its contract for alterations for \$83,121.73 of which \$20,206.98 was paid in 1942-43 and \$62,914.75 in 1943-44; the services of the Clerk of Works cost \$717.70.

Allotment: Edmonton, Alta.—To provide for the purchase and for legal and sundry expenses in connection therewith and for the renovation of Massey-Harris Building for the accommodation of the Mobilization Board, Department of Labour	71,500 00
Expenditures.....\$	70,897 94

This building was purchased from the Massey-Harris Co., Ltd., at a cost of \$50,000 and was renovated by the F. W. McDougall Construction Co. for \$18,964. The services of the Clerk of Works cost \$298.59. Taxes, August 3—December 31, 1943, were \$1,102.20; legal services \$120.27, and other expenses \$412.88.

Allotment: Edmonton, Alta.—Building for Weights and Measures Branch, Department of Trade and Commerce.....	1,700 00
Expenditures.....	\$ 1,668 20

The site of this building was purchased from the City of Edmonton for \$1,600; other expenses were \$68.20.

Allotment: Edmonton, Alta.—Expropriation of Oliver Property.....	\$ 1,000 00
Expenditures.....	nil

Allotment: Dawson Creek, B.C.—Building for Post Office Services.....	14,000 00
Expenditures.....	\$ 12,739 00

Martin Goodrich completed this building at a cost of \$12,450; lobby desks, etc., cost \$289.

Allotment: Esquimalt, B.C.—New Dry Dock—Royal Canadian Mounted Police Guard House.....	3,500 00
Expenditures.....	\$ 3,338 55

The building was erected by L. G. Scott at a cost of \$3,308. Other expenses were \$30.55.

Allotment: Converting Furnaces in Public Buildings from Oil to Coal Firing.....	12,000 00
Expenditures.....	\$ 11,949 33

Campbell Steel & Iron Works, Ltd. installed a coal pulverizer at the National Research Laboratories at a cost of \$14,019.85 of which \$10,530 was paid in 1942-43 and \$3,489.85 in 1943-44. Welch & Johnston, Ltd. were paid \$4,994 for two stokers installed in the East Block. Expenditure on several other projects amounted to \$3,465.48.

Allotment: Furniture, etc., for war employees.....	625,000 00
Expenditures.....	\$ 622,696 28

The above expenditures consist of \$299,249.38, covering purchase of furniture for Ottawa offices as referred to under Vote 258 and \$323,446.90 for offices outside of Ottawa as indicated under Vote 259.

Furniture charged to War Appropriation from September, 1939 to March, 1944, amounted to \$2,896,040.28. Of this amount \$1,898,029.93 was paid for furniture used in Ottawa offices.

During the year the purchases were as follows: 155 bookcases, 9,469 cabinets, 12,802 chairs, 1,201 costumers, 586 cupboards, 2,561 desks, 5 rugs, 7,401 tables, 70 telephone stands, 4,438 transfer cases, 2,921 trays, 512 type-writer stands, other furniture, 1,656. The following is a distribution of the expenditures: Office of the Comptroller of the Treasury, \$7,903.26; Labour, \$17,711.83; Munitions and Supply, \$21,736.46; National Defence, \$71,820.92; National Revenue, \$67,821.32; Pensions and National Health, \$15,514.17; Royal Canadian Mounted Police, \$9,667.41; Soldier Settlement and Veterans Land Act, \$9,927.71; Transport, \$7,748.39; United Kingdom Payments Office, \$15,105.56; Wartime Prices and Trade Board, \$50,527.47; other departments, each less than \$5,000, \$20,163.67; for stock, \$307,048.11.

Allotment: Repairs, alterations, operation and maintenance of buildings.....	2,240,000 00
Expenditures.....	\$2,224,833 38

The above expenditures consist of \$1,692,907.77 covering cost of repairs, etc., for buildings at Ottawa referred to under Vote 258, and the following amounts totalling \$531,925.61 for buildings outside of Ottawa referred to under Vote 259 (\$156,440.92), Vote 260 (\$37,920.98), Vote 261 (\$115,226.58), Vote 262 (\$87,204.15), Vote 263 (\$24,752.57), Vote 264 (\$25,195.03), Vote 265 (\$18,476.82), Vote 266 (\$43,628.02), Vote 267 (\$5,555.68), Vote 268 (\$3,904), Vote 269 (\$1,987.11) and Vote 272 (\$11,633.75).

Allotment: Rentals of premises occupied for war purposes.....	1,783,149 65
Expenditures.....	\$1,744,000 30

The above expenditures consist of \$354,980.10 representing rent of Ottawa offices as referred to under Vote 258 and \$1,389,020.20 for offices outside of Ottawa as indicated under Vote 259.

CHIEF ENGINEER'S BRANCH

Allotment: North Sydney, N.S.—To provide for the reconstruction of wharf and terminal facilities and for the transfer of the property to the Department of Public Works	42,850 35
Expenditures.....	\$ 42,850 35

T. C. Gorman (Nova Scotia), Ltd., received \$40,756.88 on account of its contract of \$321,561.30; A. J. Macdonald, temporary assistant engineer, September—March, was paid \$1,620.57; wages amounted to \$304.12; sundries cost \$168.78.

Allotment: Saint John Harbour (Courtenay Bay), N.B.—Dredging.....	200,000 00
Expenditures.....	\$ 194,279 73

The Canadian Dredge and Dock Co., Ltd., completed its contract of \$553,122 for dredging and received \$478,179.58 of which \$120,363.71 was paid in 1941-42, \$284,645.91 in 1942-43 and \$73,169.96 in 1943-44. Inspection, surveys, etc., cost \$6,765.30.

Marine Industries, Ltd. was paid \$107,989.80 on its contract of \$309,000 for dredging. Inspection, surveys, etc., cost \$6,354.67.

Allotment: Ste. Anne de Bellevue, Que.—Military Hospital—Sewer and Domestic Water Supply	5,700 00
Expenditures.....	\$ 5,665 93

On this project Clarence Duranceau completed a contract and extra work amounting to \$38,792.11 of which \$34,292.11 was paid in 1942-43 and \$4,500 in 1943-44; supporting tracks cost \$605.65; removing false work cost \$560.28.

Allotment: Ste. Anne de Bellevue, Que.—Military Hospital—Water Tank.....	5,000 00
Expenditures.....	\$ 5,000 00

As a contribution toward the cost of this work, the town of Ste. Anne de Bellevue received \$25,000, of which \$20,000 was paid in 1942-43 and \$5,000 in 1943-44.

Allotment: Esquimalt, B.C.—Dry Dock—Additional Facilities.....	22,000 00
Expenditures.....	\$ 17,422 47

R. P. Knott and H. V. Jones completed their contract of \$98,503.78 for temporary accommodation of ships' crews of which \$85,375 was paid in 1942-43 and \$13,128.78 in 1943-44. J. Fyfe Smith Co., Ltd., completed a reduced contract of \$8,735.83 for keel and bilge blocks of which \$6,412.14 was paid in 1942-43 and \$2,323.69 in 1943-44. Blackout screens, etc., cost \$1,540 and other expenses were \$430.

Allotment: Esquimalt, B.C.—Dry Dock—Additional Trackage Facilities.....	13,160 00
Expenditures.....	\$ 13,150 11

Labour cost \$2,658.79 and materials, etc., \$10,491.32.

Allotment: Esquimalt, B.C.—Dry Dock—Construction of Wooden Office Building.....	2,000 00
Expenditures.....	\$ 1,951 00

The building was erected by L. G. Scott at a cost of \$4,514 of which \$2,900 was paid in 1942-43 and \$1,614 in 1943-44; \$337 was spent on equipment.

Allotment: Rock Bay, Vancouver Island, B.C.—Repairs and Additions to Wharf.....	6,552 01
Expenditures.....	\$ 6,552 01

Horie-Latimer Construction Co., Ltd., completed a contract for removal of wharf head and construction of float, gangway and freight shed for \$5,366; sundry materials, etc., cost \$1,186.01.

Allotment: Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2, including the construction of a rock dam across Maude Island Passage.....	405,000 00
Expenditures.....	\$ 344,742 55

In 1943-44 the British Columbia Bridge and Dredging Co., Ltd., was paid \$338,157.91 on a contract for dredging on which \$157,116.59 was paid in 1942-43. Inspection, surveys, etc., cost \$6,584.64.

Allotment: War Bonus to Crews of Dredges and Tugs operating in War Zones within dangerous waters	850 00
Expenditures.....	\$ 767 37

The crews of 4 dredges and 3 tugs received a total of \$767.37 as a bonus for work in certain war risk zones. The distribution of expenditure by provinces is as follows: Nova Scotia, \$239.76; Prince Edward Island, \$17.55; New Brunswick, \$306.97; Quebec, \$203.09.

Allotment: Post-War Construction Program, Expenses in connection with surveys, preparation of plans and specifications, etc.	12,000 00
Expenditures.....	\$ 10,785 00

As of March 31, 1944, there were 23 employees paid from this account. On that date the following persons were receiving salaries at an annual rate of \$2,580 exclusive of cost of living bonus: E. L. Ball, A. O. Barrette, A. F. Blanchard, W. J. Bruce, R. C. Carle, E. R. Dodge, J. A. Flatt, T. L. Hughson, J. F. Kelly, A. Kirby, R. C. McGowan, J. J. G. McLellan, W. L. Plummer, J. A. Thatcher, J. H. Therriault.

Surveys and other relative work were performed at a total cost of \$10,785 which included \$6,731.37 for salaries, \$3,977.38 for sundry surveys and \$76.25 for sundries. The distribution of expenditure by provinces is as follows: Nova Scotia, \$1,147.62; New Brunswick, \$129.55; Quebec, \$3,653.09; Ontario, \$3,751.19; Manitoba, \$85.75; British Columbia, \$2,017.80.

TELEGRAPH BRANCH

Allotment: To provide for a 24-hour service on the Pacific Coast.....	80,000 00
Expenditures.....	\$ 76,564 31

This day and night service was supplied on the Vancouver lines and the British Columbia Northern and Yukon lines.

Allotment: Ottawa, Ont.—Telephone Service.....	284,000 00
Expenditures.....	\$ 283,269 73

This expenditure is referred to under Vote 300, Telephone Service at Ottawa.

GENERALLY

Allotment: Contingencies	40,000 00
Expenditures	\$ 34,610 52

Chief Architect's Branch—

Lunenburg, N.S.: Taxes for 1943 on property owned by the Norwegian Government and occupied as a training centre for Norwegian forces, \$1,123.98.

Rockcliffe, Ont.: Improvements at the Royal Canadian Mounted Police barracks, \$2,960.99.

Miscellaneous: Small items in connection with Government buildings, \$151.06.

Chief Engineer's Branch—

Toronto, Ont.: The Leaside Contracting Co. was paid a balance of \$347.11 on their contract for a sewer at Christie Street Veterans' hospital on which \$2,044.01 was paid in 1942-43.

Miscellaneous: Maintenance, repairs and improvements at nine other points cost \$6,456.35.

Telegraph Branch—

Baie Comeau, Que.: Services of a night operator, May 15—December 31, 1943, \$1,091.49.

Prince Edward Island: Additional telephone channels to Prince Edward Island cost \$3,787.08.

Generally—

Photographic supplies costing \$17,942.49 are referred to under Vote 258.

Minor charges amounted to \$749.97.

Expenditures for other Departments

Services were rendered and work performed by various Branches of this Department, the expenditures for which were charged to the appropriations or war allotments of other Departments in the amounts indicated:—

Chief Architect's Branch: Agriculture, \$41,252.63; Mines and Resources, \$188,251.10; National Defence—Army Services, \$2,790.72; Naval Services, \$5,041.75; Pensions and National Health, \$1,534,833.60; Royal Canadian Mounted Police, \$115,472.51; Secretary of State, \$19,557.14; Trade and Commerce, \$837.98; Unemployment Insurance Commission, \$679,987.69.

Chief Engineer's Branch: Munitions and Supply, \$203,963.98; National Defence—Air Services, \$33,370.11; Naval Services, \$1,009,284.87; Transport, \$4,430.90.

Telegraph Branch: National Defence—Air Services, \$149,192.55.

Accounts Receivable

	Amount
Pertaining to:	
Fiscal Year 1943-44	33,464 10
Previous Years—Collectable	47,377 19
—Uncollectable	157,743 22
Total	\$ 238,584 51

Items in excess of \$1,000 in Previous Years—Uncollectable: Abitibi Power & Paper Co., \$3,039.03; A. H. Baldwin, \$3,507.92; Alex. Baptist, \$2,116.96; Geo. Baptist Son & Co., \$4,859.02; Batson & Currier, \$5,558.70; J. R. Booth, \$12,832.50; The Bronson Weston Lumber Co., \$10,237.75; R. Campbell & Son, \$1,558.50; B. Choat & Samuel Kern, \$18,391.08; Despatch Garage, \$4,819; Corporation of Galt & Dundas, \$8,000; G. A. Grier & Co., \$1,060.59; W. E. Manhard, \$1,231.47; R. Murdy, \$2,600.62; Pembroke Lumber Co., \$1,016.26; Perley & Pattee, \$10,093.11; Estate Robert Reid, \$1,428; Ritchie Bros., \$1,048.14; Ross Ritchie & Co., \$5,281.48; Wm. Ritchie & Co., \$1,111.35; P. P. Saulter, \$5,163.89; Honourable James Shead, \$9,807.65; S. H. Stoot, \$1,075; Estate Levi Young, \$1,466.20.

Non-Active Assets

Miscellaneous

The following account appears as a non-active asset under the above heading in the Dominion Balance Sheet and was affected by transfers during the year to the extent indicated below:

	Dr. Balance Apr. 1, 1943	Charges	Credits	Dr. Balance Mar. 31, 1944
Miscellaneous Wharves	\$ 975,468 54	\$ 225,663 52		\$1,201,132 06

This amount represents the investment value of wharf properties located in Alberton, P.E.I., Mulgrave and Sydney, N.S., transferred from the Department of Transport to this Department under authority of P.C. 6927, September 3, 1943, P.C. 4889, June 15, 1943 and P.C. 127/6395, August 13, 1943.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Animal House Virology Laboratory— Kamloops, B.C.	7 90			7 90
B Burrard Dry Dock Pontoons Replacement Funds	56,302 42	4,101 47		60,403 89
C Contractors' Securities—Cash—Public Works.	516,924 32	641,143 26	527,456 22	630,611 36
D Contractors' Securities and Earnings—Held for creditors	38,392 19	2,741 50	37,710 72	3,422 97
E Fraser River Bridge—Maintenance.....	127,603 89	105,261 11	54,243 21	178,621 79
F Mulgrave, N.S.—Reconstruction of portion of Railway Wharf—Contribution by Canadian National Railways		87,000 00	87,000 00	
G National Gallery of Canada—Special.....	13,490 45	11,752 50	5,971 00	19,271 95
	<u>\$ 752,721 17</u>	<u>\$ 851,999 84</u>	<u>\$ 712,381 15</u>	<u>\$ 892,339 86</u>

B Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies paid to the Burrard Dry Dock Company, Ltd., are credited to this account, to which interest at the rate of 3 per cent compounded annually is also credited. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

C Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, bonds so held in respect of the Department of Public Works amounted to \$226,100.

D This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments, made in accordance with the terms of such settlements, are debited hereto.

E By authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and the vote entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. In addition, preliminary expenses amounting to \$2,822.88 in connection with the contract with the Dominion Bridge Co., Ltd. for large repairs were paid from this account.

The balance remaining in the fund is to accumulate for the ten years specified in the agreement pending final settlement with the Province.

F The contribution of \$87,000 made by the Canadian National Railways towards reconstruction of portion of Railway Wharf at Mulgrave, N.S., was expended directly from this account.

G Monetary gifts and bequests to the National Gallery are credited to this account. They include the following received during the year: Canada Packers, Ltd., \$5,000; Carnegie Corporation, \$3,300; Percy Hermant, Ltd., \$715; Southam Co., Ltd., \$1,242. Lecture registration fees amounted to \$465.50. Included also is the annual interest of \$30 on a Dominion of Canada perpetual bond for \$1,000 in the custody of the Finance Department. The value of this bond, acquired in a previous year, was credited to this account during the year.

The sum of \$5,000 was paid on account to Sampson Matthews, Ltd., for silk screen prints; three hundred reproductions of "Evening, Lake Nipigon" for the armed forces cost \$621; the expenses of two artists travelling with an Atlantic convoy were \$350.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
Unclaimed Cheques Suspense—Public Works....	\$ 7,568 20	\$ 69 43		\$ 7,637 63

All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

1943-44

PUBLIC ACCOUNTS

PART II

V

ROYAL CANADIAN MOUNTED POLICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	6,677,804 47
War	4,267,289 96

\$ 10,945,094 43

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	1,074,932 70
Special Receipts	61,718 24

\$ 1,136,650 94

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts....	13,195 40
[11] Insurance, Pension and Guaranty Accounts	62,445 04
[12] Deferred Credits (Dr.)	23,834 63
[13] Sundry Suspense Accounts.....	nil

\$ 51,805 81

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page V—11.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Privileges, Licences and Permits	1,578 52	
B Proceeds from Sales	4,213 80	7,296 06
C Services and Service Fees.....	1,004,047 25	959,137 46
D Refunds of Expenditure.....	16,844 62	24,854 77
E Miscellaneous	48,248 51	25,274 90
Total Ordinary	1,074,932 70	1,016,563 19
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	88 66	124 64
G Miscellaneous War Revenues.....	61,629 58	47,999 33
Grand Total	<u>\$1,136,650 94</u>	<u>\$1,064,687 16</u>

During the year, it was decided that certain revenues and refunds from War activities were to be classified as Special Receipts. As these had previously been reported under Ordinary Revenue, the transfer was duly made; and, for comparative purposes, the 1942-43 Summary of Revenues has been similarly reclassified.

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Rentals.....	1,578 52
B Proceeds from Sales: Sale of 6 police cars, \$2,051; 24 police horses, \$1,146.50; used tires, tubes, etc., \$1,016.30.....	4,213 80

C Services and Service Fees:

Rental of Stores and Equipment: Rental of tents.....	39 00
	39 00

Repayment for police services:

Province of Prince Edward Island, 12 m. to May 31, 1944.....	20,000 00
Province of Nova Scotia, 12 m. to November 30, 1943.....	115,000 00
Province of New Brunswick, 12 m. to March 31, 1944.....	100,000 00
Province of Manitoba, 12 m. to March 31, 1944.....	150,000 00
Extras 12 m. to April 30, 1944.....	10,000 00
Province of Saskatchewan, 12 m. to March 31, 1944.....	275,000 00
Province of Alberta, 12 m. to March 31, 1944.....	255,000 00
Newcastle, N.B., 6 m. to June 14, 1944.....	1,500 00
Shediac, N.B., 12 m. to July 14, 1944.....	1,000 00
Beausejour, Man., 12 m. to May 31, 1944.....	800 00
Carberry, Man., 12 m. to April 30, 1944.....	800 00
Dauphin, Man., 12 m. to December 31, 1943.....	4,000 00
Flin Flon, Man., 12 m. to September 30, 1944.....	4,000 00
Gimli, Man., 12 m. to October 31, 1944.....	1,000 00
Grand Beach, Man., June 15-September 15, 1943.....	275 00
Minnedosa, Man., 23 m. to December 31, 1944.....	1,916 65
Portage la Prairie, Man., 12 m. to January 31, 1944.....	7,000 00
Selkirk, Man., 12 m. to December 31, 1943.....	3,000 00
Victoria Beach, Man., May 8-September 13, 1943.....	275 00
Winnipeg Beach, Man., September 15, 1943-June 30, 1944.....	1,583 33
Assiniboia, Sask., 12 m. to May 31, 1944.....	1,000 00
Biggar, Sask., 14 m. to May 31, 1944.....	1,166 67
Delisle, Sask., 19 m. to December 31, 1944.....	1,583 33
Foam Lake, Sask., 15 m. to June 30, 1944.....	624 94
Gravelbourg, Sask., 9 m. to May 31, 1944.....	600 00
Herbert, Sask., January 15, 1943-May 31, 1944.....	1,100 00
Humboldt, Sask., 14 m. to May 31, 1944.....	1,750 00
Indian Head, Sask., 12 m. to March 31, 1944.....	1,000 00
Kindersley, Sask., 12 m. to May 31, 1944.....	800 00
Lloydminster, Sask., 6 m. to June 30, 1944.....	1,000 00
Maple Creek, Sask., 12 m. to May 31, 1944.....	800 00
Melfort, Sask., 12 m. to May 31, 1944.....	1,500 00
Melville, Sask., 12 m. to December 31, 1943.....	3,300 00
Outlook, Sask., 6 m. to May 31, 1944.....	250 00
Radville, Sask., 6 m. to August 31, 1944.....	400 00
Rosthern, Sask., 14 m. to May 31, 1944.....	933 33
Tisdale, Sask., 12 m. to December 31, 1944.....	1,000 00
Watrous, Sask., 12 m. to May 31, 1944.....	1,000 00
Weyburn, Sask., 3 m. to March 31, 1944.....	1,250 00
Wilkie, Sask., 12 m. to May 31, 1944.....	800 00
Yorkton, Sask., 12 m. to March 31, 1944.....	4,500 00
Camrose, Alta., 12 m. to June 30, 1944.....	3,000 00
Claresholm, Alta., 8 m. to June 30, 1944.....	1,333 33
Drumheller, Alta., 12 m. to June 30, 1944.....	4,000 00
Grande Prairie, Alta., 12 m. to June 30, 1944.....	2,000 00
High River, Alta., 12 m. to August 31, 1944.....	2,000 00
Innisfail, Alta., 6 m. to April 30, 1944.....	900 00
Nanton, Alta., 6 m. to May 31, 1944.....	500 00
Okotoks, Alta., 6 m. to June 30, 1944.....	500 00
Peace River, Alta., 12 m. to June 30, 1944.....	1,000 00
Red Deer, Alta., 12 m. to March 31, 1944.....	4,300 00
Three Hills, Alta., 6 m. to June 30, 1944.....	500 00
Vegreville, Alta., 12 m. to April 30, 1944.....	1,800 00
Vermilion, Alta., 8 m. to June 30, 1944.....	666 67
Wetaskiwin, Alta., 12 m. to June 30, 1944.....	3,000 00

1,004,008 25

1,004,047 25

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister in control of the Force to enter into agreements with municipalities for policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them for such services during 1943-1944.

D Refunds of Expenditure:

Return of empty oil containers.....	1,635 30	
Refund of provincial gasoline tax.....	3,960 35	
Repayment by provinces for various investigations.....	1,708 42	
Damage to police cars deducted from pay of members concerned.....	609 52	
Repayment for services rendered other Departments in the previous fiscal year	5,264 05	
Sundries	3,666 98	
		<u>16,844 62</u>

E Miscellaneous:

Contributions from Royal Canadian Mounted Police Provincial Pensions Fund	27,482 84	
Officers' Pension Fund:		
Abatements from Pay	13,215 36	
Abatements from Pensions.....	1,199 77	
		<u>14,415 13</u>
Fines and Forfeitures:		
Criminal Code of Canada	1,603 00	
Canada Temperance Act	1,950 00	
Dominion Election Act	2,400 00	
Seized Money	397 54	
		<u>6,350 54</u>
		<u>48,248 51</u>

The amount of \$27,482.84 represents the transfer from the Royal Canadian Mounted Police Provincial Pensions Fund of certain pension contributions of members of the Force who were former members of Provincial Police Services and have retired from the Force on pension during the present fiscal year.

Total Ordinary	<u>1,074,932 70</u>
----------------------	---------------------

Special Receipts:

F Refunds of Previous Years' War Expenditures.....	88 66
--	-------

G Miscellaneous War Revenues:

Fines and Forfeitures:		
Foreign Exchange Control Board Regulations.....	60,397 78	
National Registration Regulations	320 00	
Defence of Canada Regulations	861 80	
National Mobilization Act	50 00	
		<u>61,629 58</u>

Grand Total	<u><u>\$1,136,650 94</u></u>
-------------------	------------------------------

Certified correct.

S. T. WOOD,
Commissioner,
Royal Canadian Mounted Police.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	6,446,682 37	6,237,646 61	6,032,079 00	5,828,231 96
Continuing Statutory Provisions	440,157 86	440,157 86	413,729 77	413,729 77
	<u>6,886,840 23</u>	<u>6,677,804 47</u>	<u>6,445,808 77</u>	<u>6,241,961 73</u>
Allotted from the War Appropriation.....	4,291,653 00	4,267,289 96	3,983,668 00	3,869,507 77
Total	<u>\$ 11,178,493 23</u>	<u>\$ 10,945,094 43</u>	<u>\$ 10,429,476 77</u>	<u>\$ 10,111,469 50</u>

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
V-5	317	General Administration.....	243,348 40	202,320 99	41,027 41
V-6	318)	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	6,181,068 87	6,017,857 03	163,211 84
V-9	319	Grant to Chief Constables' Association of Canada.....	500 00	500 00	
PENSIONS AND OTHER BENEFITS					
V-9	320	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	11,749 16	8,423 34	3,325 82
V-9	321)	Pensions to families of members of the Mounted Police who have lost their lives while on duty—			
	517)	Mrs. Mary Emma Bossange.....	456 25		
		Mrs. Margaret Johnson Brooke..	889 68		
		Mrs. Margaret Cox.....	410 63		
		Mrs. Georgina Harrison.....	789 24		
		Mrs. Letitia Kennedy.....	423 50		
		Mrs. Nora Jean Massan.....	350 00		
		Mrs. Mary Miller.....	667 38		
		Mrs. Margaret Nicholson.....	547 50		
		Mrs. Catherine Mildred Ralls....	702 08		
		Mrs. Myrtle L. Richards.....	720 00		
		Mrs. Doris Freda Sampson.....	884 00		
		Mrs. Amy Lillian Searle.....	406 98		
		Mrs. Madelaine Mary Shoebotham.....	810 00		
		Mrs. Eunice Wainwright.....	602 50		
			8,659 74	7,799 71	860 03
V-9	322	Pension to James Elliott.....	672 00	61 42	610 58
V-9	323	Pension to Basil Burke Currie.....	684 20	684 12	08
V-9	Stat.	Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.....	440,157 86	440,157 86	
		Total Ordinary.....	6,886,840 23	6,677,804 47	209,035 76
		Total War (Details on page V-9)....	4,291,653 00	4,267,289 96	24,363 04
		Grand Total.....	\$11,178,493 23	\$10,945,094 43	\$ 233,398 80

Vote 317 General Administration

	Estimates	Allotments	Expenditures
A Salaries	52,830 00	52,830 00	48,395 63
B Cost of Living Bonus and Other Pay-list Items.....	4,160 20	4,160 20	3,720 74
C Pay	110,739 50	110,739 50	92,906 72
D Housing and Quarters	14,100 00	14,100 00	6,016 22
E Clothing and Equipment.....	4,935 00	4,935 00	2,167 77
F Medical Services	500 00	500 00	
G Transportation and Travelling Expenses.....	5,000 00	5,000 00	2,940 91
H Allowances, including Billeting, Messing and Provisions.....	51,083 70	51,083 70	46,173 00
	\$ 243,348 40	\$ 243,348 40	\$ 202,320 99

As of March 31, 1944, there were 23 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: A. J. Anderson, \$2,700; *M. H. Arnoni, \$3,000; *G. T. Hann, \$4,500; J. A. Lynch, \$3,420; E. A. Ranger, \$2,400; A. H. Tremblay, \$2,400; I. Zivian, \$4,320.

*Received war duties supplements—see following list.

As of March 31, 1944, there were 3 employees being paid war duties supplement, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): M. H. Arnoni, \$60; G. T. Hann, \$420.

C Rates of pay are authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1944, was as follows: 1 commissioner, 2 superintendents, 5 inspectors, 1 sub-inspector, 5 staff sergeants, 14 sergeants, 21 corporals, and 3 constables.

As at March 31, 1944, the officers were in receipt of the following annual rates of pay exclusive of extra war duties pay referred to in the succeeding paragraph: S. T. Wood, commissioner, \$10,000; R. Armitage, \$2,540; F. A. Blake, \$3,120; H. R. Butchers, \$2,540; K. Duncan, \$3,120; A. Goodman, \$2,540; J. Leopold, \$2,000; E. H. Perlson, \$2,340; D. C. Saul, \$2,540.

In addition to the regular pay drawn by the personnel, the following number of officers, non-commissioned officers and constables received during February and March, 1944, extra war duties pay authorized by P.C. 135-1385 of March 3, 1944, at the following rates: 9 officers at \$1.25 per diem; 40 non-commissioned officers at \$1 per diem; 3 constables at 75 cents per diem.

D This allotment includes payments for electric light, electric power and fuel for private quarters of officers and also rent for private quarters of officers who live in leased apartments and houses. These payments together with allowances as and when received under Allotment H, are in addition to the pay shown under Allotment C.

H Expenditures represent payment of allowances to members of the Force as authorized by the Governor-in-Council under the Royal Canadian Mounted Police Act, c. 160, R.S.

Under P.C. 50-2766 dated November 4, 1938, allowances may be granted to members of the Force in lieu of either quarters, fuel, rations, light, etc., or for all of them where they cannot be provided by the Force, and where such allowances are deemed to be an economy in the public interest, or where the requirements of the service will be best served by granting them.

Allowances are in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (a) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married \$2.25 per diem, single \$1.50 per diem; (b) ration allowance: all ranks—married \$1.20 per diem, single 60 cents per diem; (c) meal allowance: officers at rates as authorized by the Minister; non-commissioned officers and constables \$1.20 per diem.

The Minister may grant other allowances not herein provided for as may be required in the public interest, and as may be deemed advisable from time to time. In special circumstances, allowances as above referred to have been granted to officers of the Force as authorized by the Minister. Generally, these consist of rent allowance to officers who own their own houses; also general living allowance at rates governed by prevailing conditions in localities in which these officers are stationed for duty.

P.C. 128/2936 of November 19, 1934, as amended by P.C. 109/2420 of September 17, 1936, grants retiring allowance in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances are as follows: deputy commissioner, \$170 per month; assistant commissioner, \$155 per month; superintendent, \$145 per month; inspector, \$130 per month.

Vote 318 (and Vote 516, Supplementary Estimates) Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Salaries	79,685 00	79,685 00	60,620 54
B Cost of Living Bonus and Other Pay-list Items.....	11,419 52	11,419 52	9,269 91
C Pay	2,905,852 95	2,855,254 27	2,749,582 38
D Housing and Quarters	411,349 00	411,349 00	411,349 00
E Clothing and Equipment	200,287 50	200,287 50	200,287 50
F Medical Services	5,000 00	5,000 00	1,119 78
G Travelling Expenses, including Investigations and Equipment.	451,500 00	451,500 00	451,500 00
H Allowances, including Billeting, Messing and Provisions.....	1,266,444 70	1,312,043 38	1,312,043 38
I Mechanical Transport	323,270 00	323,270 00	323,270 00
J Freight and Express	74,400 00	74,400 00	65,622 60
K Printing, Stationery, Office Equipment and Communications..	188,650 00	188,650 00	188,650 00
L Air, Land, Water, Horse and Dog Transport.....	58,887 00	58,887 00	58,887 00
M Contingencies	25,000 00	25,000 00	25,000 00
N Construction or Acquisition (Buildings and Lands).....	179,323 20	184,323 20	160,654 94
	<u>\$6,181,068 87</u>	<u>\$6,181,068 87</u>	<u>\$6,017,857 03</u>

In addition to the expenditure of \$6,017,857.03 shown above, the sum of \$1,124,630.02 was expended for similar purposes from the War Appropriation allotment "Increased Activities of the Force due to the War", making a total of \$10,142,487.05. To avoid repetition of explanations and data, the following comments refer to such aggregate expenditures except that the items for "salaries", "pay" and "construction" under the above-mentioned War allotment are separately commented upon (see page V-10).

A As at March 31, 1944, there were 42 employees paid from this account, 13 of whom were receiving war duties supplements.

C This allotment provides for the pay at rates set by the Governor in Council of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables and special constables, appointed by the Commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1944: 1 deputy commissioner, 6 assistant commissioners, 15 superintendents, 38 inspectors, 12 sub-inspectors, 1 surgeon, 41 staff sergeants, 191 sergeants, 494 corporals, 1,346 constables, and 112 special constables, 16 acting assistant surgeons.

As at March 31, 1944, or at date of separation (shown in brackets) the officers were in receipt of the following annual rates of pay, exclusive of extra war duties pay referred to in the succeeding paragraph:

	Rates of Pay per annum		Rates of Pay per annum
Allan, F. W.	\$ 2,540 00	Howe, J.	2,540 00
Anderson, N.	2,440 00	Hutchings, T. B.	2,540 00
Anthony, M. F. E.	2,540 00	Kemp, V. A. M.	3,600 00
Archer, G. J.	2,000 00	Kirk, C. N. K.	2,140 00
Batch, C.	2,440 00	LaNauze, C. D.	3,600 00
Baxter, F. P.	2,540 00	Lariviere, O.	2,440 00
Belcher, A. T.	2,920 00	Lemieux, J. R.	2,240 00
Bella, J. M.	2,000 00	Lindsay, M. F. A.	2,000 00
Bettancy, R.	2,720 00	Lougheed, W. H.	2,540 00
Birch, A. G.	2,540 00	Marsom, A. G.	2,720 00
Bird, J. D.	3,120 00	Martin, D. J.	2,720 00
Brady, J. W. M.	2,000 00	Mathewson, H. P.	2,240 00
Brakefield Moore, E.	2,000 00	McClellan, G. B.	2,440 00
Brown, J. T.	2,340 00	McGibbon, D. L.	2,540 00
Bruce, W. V. M. B. (Dec. 16)	3,600 00	McIntosh, J. M.	2,540 00
Brunet, J.	2,720 00	McKinnon, D. A.	2,240 00
Bullard, S.	2,540 00	Mead, F. J.	4,500 00
Cadiz, R. L. (Feb. 11)	4,500 00	Mercer, R. E.	3,120 00
Chard, T. W.	2,240 00	Mortimer, W.	2,540 00
Chisholm, W. C. V.	2,000 00	Nichols, H. G.	2,000 00
Courtois, N.	2,540 00	Poudrette, J. H. T.	2,000 00
Cronkhite, H. H.	2,240 00	Powers, M. (Oct. 20)	4,500 00
Curleigh, G. J. M.	2,540 00	Radcliffe, E. W.	2,720 00
Darling, H.	3,120 00	Regan, F. A.	2,000 00
Day, W. R.	3,120 00	Rivett-Carnac, C. E.	2,920 00
Drysdale, A.	2,540 00	Salt, E. C. P. (May 1)	3,120 00
Evans, F. T.	2,540 00	Sandys-Wunsch, T. V.	3,600 00
Farthing, O. P.	2,540 00	Savoie, J. P. A.	2,540 00
Fish, G. W.	2,540 00	Schutz, F. W.	2,720 00
Forrest, D. O.	2,140 00	Story, J. C.	2,000 00
Frere, E. G.	3,120 00	Stott, E.	2,000 00
Fripps, J.	2,720 00	Thrasher, J. F.	2,340 00
Fryett, E. D.	2,240 00	Watson, W. W. (Sept. 1)	3,120 00
Gagnon, H. A. R.	3,600 00	Williams, H. W. H.	2,340 00
Gray, C. K.	3,120 00	Williams, W. H.	2,000 00
Grennan, W. C. (Jan. 1)	2,540 00	Wilson, R. S. S.	2,340 00
Hancock, W. F. W.	3,600 00	Wood, R. M.	2,440 00
Harvison, C. W.	2,440 00	Wright, J. A.	2,720 00
Healey, J.	2,440 00	Zaneth, F. W.	2,540 00
Hill, C. H.	3,600 00		

In addition to the pay drawn by the personnel, the following number of officers, non-commissioned officers and constables received for February and March, 1944, extra war duties pay, authorized by P.C. 135-1385 of March 3, 1944, at the following rates: 73 officers at \$1.25 per diem; 726 non-commissioned officers at \$1 per diem 1,270 constables at 75 cents per diem.

As at March 31, 1944, there were 32 civilian employees paid from this allotment. The following was receiving a salary at an annual rate of \$2,400 or over on that date: R. G. Warnock, \$4,100.

D Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for Royal Canadian Mounted Police barracks across Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.

Suppliers receiving \$5,000 or more. S. Cunard & Co., Ltd., Halifax, \$6,060.59; J. Dolan & Sons, Ltd., Ottawa, \$7,316.33; MacKenzie Supply Co., Ltd., Regina, \$19,369.65; Ottawa Light, Heat and Power Co., Ltd., \$5,473.90; City of Regina, \$3,701.32.

E Expenditures were for ammunition, firearms, laundry service, tailor shop supplies, uniforms and kit.

Suppliers receiving \$5,000 or more: Acme Glove Works, Ltd., Montreal, \$5,694.91; Canadian Industries Ltd., Winnipeg, \$10,666.09; Mercury Mills, Ltd., Hamilton, \$6,445.80; Montreal Cottons, Ltd., Valleyfield, \$7,483.90; Pilon Mfg. Co., Montreal, \$35,402.97; John Ritchie Co., Ltd., Quebec, \$30,256.05; Tremblait Shoe Ltd., Montreal, \$6,564.75; Tower Canadian Ltd., Galt, \$7,259.55; C. Turnbull Co., Ltd., Galt, \$28,716.68; Woods Manufacturing Co., Ltd., Ottawa, \$13,866.45; Workman Uniform Co., Ltd., Montreal, \$85,002.60.

F Medical attention, drugs, etc., provided for members of the Force and their families are administered and paid for by the Department of Pensions and National Health, except in detachments at remote posts or in emergencies, in which cases the expenditures are made from this allotment.

G Expenditures were for bus and railway fares, purchase of scientific instruments, secret service and travelling expenses.

Suppliers receiving \$5,000 or more: Canadian Kodak Sales, Ltd., \$7,736; Montreal Tramways Co., \$7,456.50; Northern Alberta Railways Co., Edmonton, \$7,799.32; Ottawa Electric Railway Co., \$7,797; Trans Canada Air Lines, \$5,529.87.

H Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., and include: general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 317, General Administration. Payment was also made of the Division Mess Ration allowances which are administered by the officers commanding the various divisions and are based on the number of meals served in the messes.

I Expenditures include the purchase of 202 new and 1 used motor car, 5 new trucks and 5 new motorcycles as well as gasoline, oil and repairs to motor transport.

Suppliers receiving \$5,000 or more: Auto Service & Tire Corp., Montreal, \$5,399.32; Carter Latter Motors Ltd., Winnipeg, \$6,092.22; Canadian Oil Companies, Ltd., \$7,495.04; Chevrolet Motor Sales Co. of Montreal, Ltd., \$6,046.95; Clermont Motor Ltd., Montreal, \$10,992.53; Dominion Motors, Ltd., Winnipeg, \$7,169.59; Edmonton Motors, Ltd., Edmonton, \$7,924.91; Freeman Wilson Co., Ltd., Calgary, \$6,104.94; Genereux Motor Co., Ltd., Montreal, \$9,465.69; E. J. Hunter Tire Co., Toronto, \$8,324.36; Imperial Oil Ltd., \$16,860.15; International Harvester Co. of Canada Ltd., \$5,539.85; Irving Oil Co., Ltd., Saint John, \$5,424.41; McColl Frontenac Oil Co., Ltd., \$6,917.49; Morisset Automobiles Enr., Quebec, \$7,412.15; Neil Motors Ltd., Regina, \$6,223.50; Shell Oil Co., Ltd., \$6,916.27; Super Service Stations Ltd., Halifax, \$6,654.37.

K Expenditures were for office equipment, postage, printing and stationery, and telegraph and telephone services, including telephones in the private quarters of officers. Suppliers receiving \$5,000 or more: Bell Telephone Company of Canada, \$18,516.51; Post Office Department, \$33,446.15; Department of Public Printing and Stationery, \$94,813.87.

L Expenditures were for the maintenance of dogs, horses and equipment, inland water transport and Royal Canadian Mounted Police airplane.

M Expenditures were for analysts' fees, court and legal fees, grants, training equipment, subscriptions, etc.

N Included in this amount are the following:—

Regina, Saskatchewan:

Construction of Post hospital, Royal Canadian Mounted Police Barracks. A contract for \$27,500 was awarded through the Department of Public Works to Harvey Lunam Construction Company. The contractor was paid \$27,136.24 which included \$363.76 for extras. Payments for architects' fees and advertising amounted to \$1,380.68.

Construction of non-commissioned officers' residences, Royal Canadian Mounted Police barracks. A contract of \$17,240 was awarded through the Department of Public Works to Smith Bros. and Wilson. Payments were: to Smith Bros. and Wilson, \$11,056.01; and for supervision and advertising, \$658.22.

Halifax, Nova Scotia:

Purchase of Halifax Hotel property and furnishings for use as a barracks. The vendor, Commercial Hotel, Ltd., was paid \$100,000. The city of Halifax was paid \$2,973.20 covering taxes due on the property when title was assumed by the Crown.

White Horse, Yukon Territory:

Purchase of building and property for married officers' quarters. The vendors, James Aubrey Simmons and Della L. Simmons, were paid \$7,750.

Erection of two lock-stave pre-fabricated buildings for accommodation of Royal Canadian Mounted Police. The British Yukon Navigation Co., Ltd., was paid \$3,242.30.

Amounts totalling \$1,458.29 were paid for repairs to Royal Canadian Mounted Police buildings.

General.—Suppliers receiving \$5,000 or more from the above allotments generally were: Canada Packers, Ltd., \$6,060.11; Canadian National Railways, \$97,921.32; Canadian Pacific Railway Co., \$119,764.32; City of Edmonton, \$8,893.17; Hudson's Bay Co., \$29,259.09; Northern Transportation Co., Ltd., \$6,541.03; Department of National Defence, \$31,035.41; White Pass & Yukon Route, \$6,218.70; Whitehorse Inn, \$5,314.50; United States Army, Civilian Men's Mess, \$6,559.58; Wartime Housing, Ltd., Halifax, \$23,861.93.

Vote 319 Grant to Chief Constables' Association of Canada.....\$ 500 00

PENSIONS AND OTHER BENEFITS

Vote 320 To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty..... 11,749 16
Expenditures.....\$ 8,423 34

Vote 321 (and Vote 517, Supplementary Estimates) Pensions to families of members of the Mounted Police who have lost their lives while on duty

Name	Estimates	Expenditures
Mrs. Mary Emma Bossange.....	456 25	456 24
Mrs. Margaret Johnson Brooke.....	889 68	889 59
Mrs. Margaret Cox	410 63	410 64
Mrs. Georgina Harrison	789 24	676 44
Mrs. Letitia Kennedy	423 50	423 48
Mrs. Nora Jean Massan	350 00	350 00
Mrs. Mary Miller	667 38	667 32
Mrs. Margaret Nicholson	547 50	547 44
Mrs. Catherine Mildred Ralls.....	702 08	675 24
Mrs. Myrtle L. Richards	720 00	
Mrs. Dora Freda Sampson	884 00	884 00
Mrs. Amy Lillian Searle	406 98	406 92
Mrs. Madelaine Mary Shoebotham	810 00	810 00
Mrs. Eunice Wainwright	602 50	602 40
	\$ 8,659 74	\$ 7,799 71

Vote 322 Pension to James Elliott..... 672 00
Expenditures.....\$ 61 42

Vote 323 Pension to Basil Burke Currie..... 684 20
Expenditures.....\$ 684 12

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.\$ 440,157 86

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
V-10 Increased Activities of the Force due to the War.....	4,124,630 02	4,124,630 02	88 66	14,631,455 08
V-10 Land Services (Construction of Buildings).....	46,500 00	45,241 86		45,241 86
V-11 Security Control Service.....	120,522 98	97,418 08		248,042 37
				14,924,739 31
Less Special Receipts Miscellaneous revenues.....				61,029 58
	\$ 4,291,653 00	\$ 4,267,289 96	\$ 88 66	\$14,863,109 73

Allotment: Increased Activities of the Force due to the War.....	4,124,630 02
Expenditures.....	\$4,124,630 02

This allotment from the War Appropriation is considered in the nature of a supplement to Votes 318 and 516. The expenditure of \$4,124,630.02 in 1943-44 is an increase of \$405,746.54 over that of \$3,718,883.48 made from a similar allotment in 1942-43. The departmental classification of expenditures follows:

A Salaries	524,741 38
B Cost of Living Bonus and Other Pay-list Items.....	57,485 79
C Pay	1,538,999 59
D Housing and Quarters.....	72,135 65
E Clothing and Equipment.....	51,534 08
F Travelling Expenses, including Investigations and Equipment.....	243,574 17
G Allowances, including Billeting, Messing and Provisions.....	1,269,587 72
H Mechanical Transport	286,966 34
I Printing, Stationery, Office Equipment and Communications.....	34,614 33
J Air, Land, Water, Horse and Dog Transport.....	20,794 59
K Contingencies	5,675 24
L Construction	18,521 21
	\$4,124,630 02

With the exception of A, C, and L, dealt with hereunder, the above expenditures are referred to in detail with those of Votes 318 and 516.

A As at March 31, 1944, there were 579 employees paid from this account, 27 of whom were receiving war duties supplements.

C The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1944: 2 assistant commissioners, 6 superintendents, 4 inspectors, 12 staff-sergeants, 21 sergeants, 16 corporals, 183 constables and 1,575 special constables.

As at March 31, 1944, the officers were in receipt of the following rates of pay, exclusive of extra war duties pay referred to in the succeeding paragraph: G. Binning, \$2,720; J. P. Blakeney, \$2,540; R. C. Bowen, \$2,540; A. G. Cooper, \$3,120; E. Carroll, \$2,540; A. N. Eames, \$3,600; P. R. Forde, \$3,600; P. Hobbs, \$2,540; J. Kelly, \$3,120; W. Munday, \$3,120; F. E. Spriggs, \$2,720; P. H. Tucker, \$3,120.

In addition to the pay drawn by the personnel, the following number of officers, non-commissioned officers, constables and special constables received for the months of February and March, 1944, extra war duties pay as authorized by P.C. 135/1385 of March 3, 1944, at the following rates: 12 officers at \$1.25 per diem; 49 non-commissioned officers at \$1 per diem; 183 constables at 75 cents per diem; 1,397 special constables at 50 cents per diem.

L Included in this amount are the following:

Hodgson, Manitoba: Construction of detachment building for accommodation of Royal Canadian Mounted Police. A contract for \$12,453.50 was awarded through the Department of Public Works to R. Sigurdson, Winnipeg. Payments were: R. Sigurdson, \$1,665.77; legal fees, survey, advertising and purchase of site, \$242.40.

Balcarres, Saskatchewan: Construction of a detachment building for accommodation of Royal Canadian Mounted Police. A contract for \$15,000 was awarded through the Department of Public Works to Harvey Lunam Construction Co., Regina. Payments to this firm during the year were \$14,862.20. Payments for purchase of site, survey, legal fees, advertising, and supervision amounted to \$1,030.65.

Maple Creek, Saskatchewan: Construction of a detachment building for accommodation of Royal Canadian Mounted Police. Payments for purchase of site, legal fees, survey, and advertising totalled \$720.19.

Allotment: Land Services (Construction of Buildings).....	46,500 00
Expenditures.....	\$ 45,241 86

A contract for the construction of residences for accommodation of officers, Royal Canadian Mounted Police barracks, Rockcliffe, Ontario, in the amount of \$40,517 was awarded through the Department of Public Works to Patterson Construction Co. Payments to this firm amounted to \$40,603.80 including \$86.80 for extras. Payments for supervision and advertising amounted to \$1,247.70.

An amount of \$3,390.36 was expended during the year for addition to stables and general repairs to Royal Canadian Mounted Police property, Battle Creek, Saskatchewan.

Allotment: Security Control Service	120,522 98
Expenditures	\$ 97,418 08

A classification of expenditures follows:

A Pay	54,239 37
B Housing and Quarters	1,710 68
C Clothing and Equipment	77 47
D Travelling Expenses including Investigations.....	6,928 70
E Allowances including Billeting, Messing and Provisions.....	16,706 41
F Contingencies	2 50
G Construction	17,752 95
	\$ 97,418 08

The organization and duties of the Security Service as directed by P.C. 85/6073 of July 14, 1942, necessary to the public security of the Dominion under extant war conditions, briefly comprise the following: (a) Organization of a Security Service for the whole of Canada under the control of the Commissioner of the Royal Canadian Mounted Police; (b) Security Service duties involve close relations with the public, such as the examination and interrogation of passengers and crews of airplanes, boats, trains, buses, etc., arriving at points of entry into the Dominion; also co-operation with local services and interests, such as police, immigration, customs, census, shipping firms, harbour masters, pilots, banks and other bodies.

A As at March 31, 1944, 27 special constables were employed in the Security Control Service, Maritime Provinces, and Province of Quebec.

G Included in this amount are the following: construction of fence for security purposes on railway property, Halifax Harbour area, Nova Scotia, \$2,884.30; construction of examination station, Ferry Wharf, Sydney, Nova Scotia, for inspection of merchant seamen when proceeding to and from vessels in the harbour and for accommodation for Security Control personnel. A contract for \$14,692 was awarded through the Department of Public Works to J. W. Stephens, Ltd., Sydney, Nova Scotia. Payments to this firm during the year amounted to \$14,385.50. Payments for supervision amounted to \$483.15.

Accounts Receivable

Pertaining to:	Amount
Fiscal Year 1943-44.....	10,903 99
Previous Years—Collectable	4,940 04
—Uncollectable	8,386 89
Total	\$ 24,230 92

Items in excess of \$1,000 in Previous Years—Uncollectable: J. H. Birks, \$7,449.20.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Contractors' Securities Cash—				
Royal Canadian Mounted Police.....	1,829 68	124 80	1,217 36	737 12
B Royal Canadian Mounted Police Benefit Fund				
Account	16,559 68	59,543 56	45,255 60	30,847 64
	\$ 18,389 36	\$ 59,668 36	\$ 46,472 96	\$ 31,584 76

A Under Section 16 of the Public Works Act, c. 166, R.S., contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum

compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, there were no bonds held in respect of this Department.

- B A Benefit Fund account authorized and administered by the Department under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., sec. 21, and amendments thereto. All moneys received by personnel of the Force over and above their pay and allowances are deposited to this Fund and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Pension and Retirement Funds—</i>				
Royal Canadian Mounted Police Dependents' Pension Fund	\$ 292,584 06	\$ 91,861 52	\$ 29,416 48	\$ 355,029 10

This fund was established under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., and amendments, whereby a Widows' and Dependents' Pension Fund is maintained by 5 per cent contributions thereto from the pay of constables of the Force.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Royal Canadian Mounted Police Provincial Pensions Fund	184,713 67	4,652 91	27,931 54	161,435 04
B War Savings Certificates Instalment Purchases—Royal Canadian Mounted Police.....	2,177 00	122,746 00	123,302 00	1,621 00
	<u>\$ 186,890 67</u>	<u>\$ 127,398 91</u>	<u>\$ 151,233 54</u>	<u>\$ 163,056 04</u>

- A The Royal Canadian Mounted Police Act, c. 160, R.S., sec. 5, and amendments thereto, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by provinces concerned, and in others by the personnel, and the amounts are credited to this account. As pensions to these men are a direct charge to Consolidated Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

- B Deductions from salaries of police personnel and employed civilians, who are not paid by Central Pay Office, are credited to this account and cheques in favour of the Bank of Canada are drawn against it as the certificates become fully paid. The above balance represents the incomplete subscriptions at the close of 1943-44.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
Unclaimed Cheques Suspense, Royal Canadian Mounted Police	\$ 37 38			\$ 37 38

All cheques except those drawn against Open Accounts which remain undelivered after six months subsequent to the date of issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

1943-44

PUBLIC ACCOUNTS

PART II

W

DEPARTMENT OF SECRETARY OF STATE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF SECRETARY OF STATE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	831,371 01	Ordinary	604 016 21
War	363,526 61	Special Receipts	29,159 96
	<u>\$1,194,897 62</u>		<u>\$ 633,176 17</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts....	nil
[13] Sundry Suspense Accounts	\$ 6 50

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page W—10.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Privileges, Licences and Permits.....	505,691 56	474,931 99
B Proceeds from Sales.....	5,051 87	4,517 74
C Services and Service Fees.....	85,615 74	82,750 49
D Premium, Discount and Exchange.....	1,592 31	*
E Refunds of Expenditure.....	113 94	209 81
F Miscellaneous	5,950 79	9,705 58
Total Ordinary	604,016 21	572,115 61
Special Receipts—		
G Miscellaneous War Revenues	29,159 96	
H Refunds of Previous Year's War Expenditure		134 20
Grand Total	<u>\$ 633,176 17</u>	<u>\$ 572,249 81</u>

* Under Department of Finance in 1942-43.

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Bankruptcy: Licence fees as determined by the Minister.....	4,185 00
Companies: Charters and supplementary charters and limitation certificates to issued stocks, \$70,594.05; surrender of letters patent, \$5,465.75; less paid to Department of Public Printing and Stationery for advertising in the <i>Canada Gazette</i> , \$1,911.....	74,148 80
Naturalization: Fees for certificates of naturalization and retention of British Nationality as authorized by Section 39 of the regulations under the Naturalization Act, c. 138, R.S.	11,781 75
Patents: Fees collected under Sections 73 to 75 of the Patent Act, c. 150, R.S., were: Amendments, \$1,715; assignments, \$21,853.72; caveats, \$1,077.11; claims, \$3,728.93; final fees, \$152,676.34; filing fees, \$168,126.03; restoration of applications, \$1,275; sundries, \$2,008.84	352,460 97
Trade Marks, Designs and Copyrights: The following revenue is collected under authority of Section 41 of the Copyright Act, c. 32, R.S., Sections 49 and 50 of the Trade Marks and Industrial Designs Act, c. 201, R.S., Section 57 of the Unfair Competition Act, c. 38, 1932, and Order in Council P.C. 2198, March 31, 1941:—Copyrights, \$8,565.10; designs, \$1,491.99; granting of licences, \$3,007; renewals of designs, \$1,590; renewals of trade marks, \$6,064.69; trade marks, \$38,737; trade mark assignments, \$2,333.72; sundries, \$1,325.54....	63,115 04
	505,891 50

B Proceeds from Sales:

Patents: Subscriptions to Patent Record	5,051 87
---	----------

C Services and Service Fees:

Companies: Annual returns of companies, \$62,551.25; financial statements, \$5,279; sundries, \$1,058; less \$62.80 for copies of <i>Canada Gazette</i>	68,825 45
Naturalization: Certified copies of certificates of naturalization.....	4,163 25
Patents: Copies, \$8,546.12; sundries, \$194.55.....	8,740 67
Registration: Certificates, copies and certified copies, \$2,211.30; sundries, \$539.40; in accordance with the regulations of the Trade Unions Act, c. 202, R.S.	2,750 70
Trade Marks, Designs and Copyrights: Copies of copyrights, \$239; copies of trade marks, \$606.72	845 72
Sundries	289 95
	85,615 74

D Premium, Discount and Exchange.....

	1,592 31
--	----------

E Refunds of Expenditure:

Refunds of previous year's salaries.....	113 94
--	--------

F Miscellaneous:

Bankruptcy: Levies as determined by the Governor in Council.....	4,978 79
Recovery under authority of P.C. 10/3511 of May 15, 1941, on \$34,900 judgment registered in favour of the Crown against the Honourable H. J. Logan.....	972 00
	5,950 79

Total Ordinary	604,016 21
----------------------	------------

Special Receipts—

G Cash Surplus from operations of the Laurentian Terrace Hostel.....	29,159 96
--	-----------

Grand Total	\$ 633,176 17
-------------------	---------------

Certified correct.

E. H. COLEMAN,
Under-Secretary of State.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts	881,702 00	817,801 01	858,733 00	801,912 48
Continuing Statutory Provisions.....	13,570 00	13,570 00	12,310 00	12,310 00
Transferred from Annual Appropriations of the Department of Finance			5,295 11	5,295 11
	\$895,272 00	831,371 01	876,338 11	819,517 59
Allotted from the War Appropriation.....	560,000 00	363,526 61	106,151 00	77,694 29
	\$1,455,272 00	\$1,194,897 62	\$ 982,489 11	\$ 897,211 88

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
W-4	Stat.	Salary of the Secretary of State, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
W-4	Stat.	Motor Car Allowance to Secretary of State, Appropriation Act, No. 5, c. 61, 1931.	2,000 00	2,000 00	
W-4	324	Departmental Administration.	96,826 00	93,097 94	3,728 06
W-5	325	Naturalization Branch.	64,460 00	59,750 29	4,709 71
W-5	326	Companies Branch.	42,674 00	40,842 60	1,831 40
W-5	327	Trade Marks Branch.	24,846 00	21,883 50	2,962 50
W-5	328 518	Bureau for Translations.	377,620 00	354,971 85	22,648 15
W-6	329	Canada Temperance Act.	1,500 00	1,415 00	85 00
W-7	330	Bankruptcy Act Administration.	33,260 00	29,697 62	3,562 38

PATENT AND COPYRIGHT OFFICE

W-7	331	Administration Division.	36,210 00	32,281 76	3,928 24
W-7	332	Patent Division.	151,235 00	135,487 01	15,747 99
W-7	333	Copyright and Industrial Designs Division.	11,966 00	8,964 18	3,001 82
W-8	334	Patent Record Division.	39,105 00	38,452 59	652 41
W-8	335	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.	2,000 00	956 67	1,043 33

SUPERANNUATION AND RETIREMENT BENEFITS

W-8	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	1,570 00	1,570 00	
		Total Ordinary.	895,272 00	831,371 01	63,900 99
		Total War (Details on page W-8).	560,000 00	363,526 61	196,473 39
		Grand Total.	\$ 1,455,272 00	\$ 1,194,897 62	\$ 260,374 38

Salary of the Secretary of State, Hon. N. A. McLarty, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to the Secretary of State, Appropriation Act No. 5, c. 61, 1931.	\$ 2,000 00

Vote 324 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	80,255 00	78,355 00	75,833 17
B Cost of Living Bonus and Other Pay-list Items.	5,321 00	6,321 00	6,104 74
C Printing and Stationery.	7,000 00	5,000 00	4,987 78
D Travelling Expenses	1,250 00	2,250 00	1,543 35
E Telegrams and Telephones	2,000 00	3,600 00	3,429 67
F Sundries	1,000 00	1,300 00	1,199 23
	\$ 96,826 00	\$ 96,826 00	\$ 93,097 94

As of March 31, 1944, there were 39 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): E. H. Coleman, Under-Secretary of State, \$8,000; W. P. J. O'Meara, Assistant Under-Secretary of State, \$5,220; J. F. Delaute, \$3,720; P. Deziel, \$4,080; H. W. Doyle, \$3,000; A. W. Hamilton, \$4,080 (Nov. 16); E. McIntyre, secretarial allowance, \$540 (salary paid by Department of Public Works); M. J. Mulhall, \$2,400; D. J. Shuttleworth, \$2,820; P. Thibault, \$3,000.

As of March 31, 1944, there was 1 employee receiving a war duties supplement.

D Travelling expenses in excess of \$300 were paid to: Hon. N. A. McLarty, \$850.⁸⁴

Vote 325 Naturalization Branch

	Estimates	Allotments	Expenditures
A Salaries	50,130 00	50,630 00	48,768 69
B Cost of Living Bonus and Other Pay-list Items.....	6,330 00	6,830 00	6,513 82
C Printing and Stationery	6,000 00	5,000 00	3,463 21
D Sundries, including Telegrams, Telephones and Travelling Expenses	2,000 00	2,000 00	1,004 57
	<u>\$ 64,460 00</u>	<u>\$ 64,460 00</u>	<u>\$ 59,750 29</u>

As of March 31, 1944, there were 37 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over: O. Coderre, \$4,200; J. E. Duggan, \$3,000.

As of March 31, 1944, there were 2 employees receiving war duties supplements.

D Includes payments to Clerks of the Court, etc., for furnishing returns, \$599.

Vote 326 Companies Branch

	Estimates	Allotments	Expenditures
A Salaries	35,460 00	35,460 00	34,971 71
B Cost of Living Bonus and Other Pay-list Items.....	4,714 00	4,714 00	4,687 92
C Printing and Stationery	1,000 00	750 00	350 63
D Travelling Expenses	750 00	1,000 00	574 68
E Sundries, including Telegrams and Telephones.....	750 00	750 00	227 66
	<u>\$ 42,674 00</u>	<u>\$ 42,674 00</u>	<u>\$ 40,842 60</u>

As of March 31, 1944, there were 24 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: B. Aubrey, \$2,400; J. P. McCaffrey, \$3,000.

D Travelling expenses in excess of \$300 were paid to: W. P. J. O'Meara, \$544.68.

Vote 327 Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries	20,010 00	19,710 00	18,124 21
Cost of Living Bonus and Other Pay-list Items.....	2,086 00	2,386 00	2,275 69
Printing and Stationery	2,000 00	2,000 00	1,283 04
Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	750 00	200 56
	<u>\$ 24,846 00</u>	<u>\$ 24,846 00</u>	<u>\$ 21,883 50</u>

As of March 31, 1944, there were 14 employees paid from this account. One employee, D. D. Ryan, was receiving a salary at an annual rate of \$3,360 on that date.

Vote 328 (and Vote 518, Supplementary Estimates) Bureau for Translations

	Estimates	Allotments	Expenditures
Salaries	354,360 00	349,360 00	332,212 27
Cost of Living Bonus and Other Pay-list Items.....	15,510 00	20,510 00	18,797 00
Printing and Stationery	6,500 00	6,500 00	3,826 64
Sundries, including Telegrams, Telephones and Travelling Expenses	1,250 00	1,250 00	135 94
	<u>\$ 377,620 00</u>	<u>\$ 377,620 00</u>	<u>\$ 354,971 85</u>

As of March 31, 1944, there were 154 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets):

	Salary rate		Salary rate
Baillet, X.	\$ 2,640 00	Gosselin, G.	3,000 00
Baril, J. W.	3,480 00	Goulet, D.	2,760 00
Barrette, J. R.	3,240 00	Grondin, M.	3,420 00
Bayard, J. E. (Apr. 28) ..	3,480 00	Hurtubise, J. A. P.	3,000 00
Beaubien, A. H.	4,140 00	Lachaine, M.	3,480 00
Beauchamp, J. C.	3,480 00	Lacourciere, J.	2,520 00
Belanger, M. J.	2,520 00	Landry, J. N.	2,520 00
Belleau, A. M.	3,960 00	Larose, P.	2,520 00
Benoit, H. P.	2,520 00	Lavoie, J. M.	3,480 00
Bilodeau, L. H.	2,520 00	Lebel, L. J. E.	2,520 00
*Boivin, E. A.	3,000 00	*Lemieux, J. H.	3,000 00
Boucher, A. E.	2,640 00	Letellier, J. C.	3,000 00
Boucher, E.	2,760 00	Levesque, P. E.	3,420 00
Boudreau, E.	2,520 00	Magnant, J. M.	2,640 00
Brunet, M.	2,520 00	Marier, H.	3,420 00
Campeau, J. A.	2,400 00	Masson, J.	3,000 00
Carbonneau, C. H.	4,140 00	Maubach, E. O. J.	2,520 00
Castonguay, E. N.	3,000 00	Michaud, C.	3,240 00
Chagnon, L. J.	3,480 00	Mortureux, C. E.	3,420 00
Chaput, O.	3,420 00	Ouimet, P. G. (Nov. 27) ..	4,140 00
Chartrand, J. P. A.	3,480 00	*Pare, C.	3,000 00
Chauvin, E.	2,520 00	Plante, E.	2,520 00
*Chevassu, J. P.	3,480 00	Plante, M.	2,520 00
Cinq-Mars, A. (Feb. 20) ..	3,480 00	Potvin, A.	2,520 00
Corbeil, L. U.	2,880 00	Renault, J. F.	3,240 00
de Bellefeuille, L.	3,480 00	Renshaw, R. M.	2,520 00
de la Durantaye, R.	3,480 00	Robert, E.	2,520 00
Demers, A.	3,300 00	Robichaud, D. T.	5,400 00
Dorion, T.	2,520 00	Rochon, J. A.	2,640 00
Duchesnay, E. J. (Nov. 18 leave without pay) ..	3,360 00	Rumilly, R.	3,000 00
*Duckett, C. E.	2,520 00	Sauve, G. A.	2,520 00
Dumont, T.	3,060 00	Schenck, E.	3,480 00
Dumouchel, C.	2,400 00	Schuller, M. J.	3,240 00
Emard, U.	2,400 00	Smith, H. G.	2,520 00
Falardeau, J.	2,760 00	Smith, M. J.	2,520 00
Fleury, J. D.	2,520 00	Taillefer, J. L. O.	2,760 00
Gagnon, L. P.	3,000 00	Tremblay, A.	3,420 00
		Vincelette, H.	3,420 00

* Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): E. A. Boivin, \$180; J. P. Chevassu, \$120; C. E. Duckett, \$540; J. H. Lemieux, \$60; C. Pare, \$60.

Vote 329 Canada Temperance Act.....	1,500 00
Expenditures.....	\$ 1,415 00

Payments made for legal services in connection with the enforcement of the Canada Temperance Act in Thetford Mines and Beauce County, Quebec: G. Roberge, \$200; R. Vezina, \$1215.

Vote 330 Bankruptcy Act Administration

	Estimates	Allotments	Expenditures
A Salaries	27,200 00	27,200 00	25,035 92
B Cost of Living Bonus and Other Pay-list Items.....	1,160 00	1,160 00	1,095 37
C Rent and Maintenance.....	2,400 00	2,400 00	2,290 72
D Printing and Stationery	1,000 00	1,000 00	195 47
E Travelling Expenses	500 00	400 00	53 30
F Investigations, Legal Costs and other Unforeseen Contingencies	1,000 00	1,100 00	1,026 84
	<u>\$ 33,260 00</u>	<u>\$ 33,260 00</u>	<u>\$ 29,697 62</u>

As of March 31, 1944, there were 8 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: R. W. Baillie, \$3,000; J. Francis, \$4,620; J. S. Larose, \$2,640; W. J. Reilley, \$8,000.

C Paid to the Department of Public Works.

PATENT AND COPYRIGHT OFFICE**Vote 331 Administration Division**

	Estimates	Allotments	Expenditures
Salaries	30,835 00	29,335 00	26,799 21
Cost of Living Bonus and Other Pay-list Items	2,120 00	2,120 00	2,062 93
Printing and Stationery	2,500 00	4,000 00	3,047 27
Sundries, including Telegrams, Telephones and Travelling Expenses	755 00	755 00	372 35
	<u>\$ 36,210 00</u>	<u>\$ 36,210 00</u>	<u>\$ 32,281 76</u>

As of March 31, 1944, there were 12 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: A. Langlois, \$4,500; J. T. Mitchell, \$7,000.

Vote 332 Patent Division

	Estimates	Allotments	Expenditures
Salaries	128,485 00	128,485 00	118,825 80
Cost of Living Bonus and Other Pay-list Items.....	9,550 00	9,550 00	8,528 56
Printing and Stationery	12,000 00	12,000 00	7,222 42
Sundries, including Telegrams, Telephones and Travelling Expenses	1,200 00	1,200 00	910 23
	<u>\$ 151,235 00</u>	<u>\$ 151,235 00</u>	<u>\$ 135,487 01</u>

As of March 31, 1944, there were 63 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): M. Baker, \$3,720; R. C. Berry, \$3,720; H. A. Campbell, \$3,720; C. H. Cumming, \$2,640; H. B. Davies, \$2,880; W. H. Delahaye, \$4,380; A. Fortin, \$3,720; F. G. Mace, \$3,720; R. C. MacPherson, \$3,480; J. H. G. Marshall, \$3,720; G. A. Martineau, \$2,640; W. H. T. McGill, \$3,540 (Feb. 2); E. G. Metcalf, \$2,640; W. T. Michel, \$3,000; H. Osmond, \$3,720; T. O. Whillans, \$3,720; J. H. Young, \$3,720.

Vote 333 Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries	8,190 00	8,190 00	7,179 11
Cost of Living Bonus and Other Pay-list Items.....	711 00	711 00	655 17
Printing and Stationery	2,500 00	2,500 00	857 17
Sundries, including Telegrams, Telephones and Travelling Expenses	565 00	565 00	272 73
	<u>\$ 11,966 00</u>	<u>\$ 11,966 00</u>	<u>\$ 8,964 18</u>

As of March 31, 1944, there were 6 employees paid from this account. V. Q. Roblin was receiving a salary at an annual rate of \$3,000 on that date.

Vote 334 Patent Record Division

	Estimates	Allotments	Expenditures
A Salaries	7,140 00	7,140 00	7,140 00
B Cost of Living Bonus and Other Pay-list Items.....	665 00	665 00	663 12
C Printing and Stationery	30,500 00	30,500 00	30,500 00
D Sundries, including Telegrams, Telephones and Travelling Expenses	800 00	800 00	149 47
	<u>\$ 39,105 00</u>	<u>\$ 39,105 00</u>	<u>\$ 38,452 59</u>

As of March 31, 1944, there were 4 employees paid from this account. J. L. Hudon was receiving a salary at an annual rate of \$3,000 on that date.

C Paid to King's Printer.

Vote 335 Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00
Expenditures.....	<u>\$ 956 67</u>

Canada's contribution to the International Office at Berne, Switzerland, for the protection of literary and artistic works for the year 1942 was \$956.67.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.	<u>\$ 1,570 00</u>
--	--------------------

WAR

War Allotments and Expenditures

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT				
W-9 Department Generally.....	8,000 00	8,000 00	.....	27,313 21
W-9 Commission re Revocation of Naturalization Certificates.....	2,000 00	252 57	.....	1,179 99
W-9 To provide for expenses in connection with the visit to Canada of the Right Honourable Winston Churchill (Quebec Conference).....	500,000 00	355,274 04	.....	355,274 04
W-10 Board of Management, Hostel for Junior Female Employees in the Public Service—Revolving Fund to provide for the operating expenses of "Laurentian Terrace" (P.C. 151/4857 of June 15, 1943)	50,000 00			

See Page	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
NON-CURRENT				
Expenses of Plebiscite Committee.....				66,364 03
Internment Operations.....				174,207 85
Press Censorship.....				182,128 11
Refugee Camps.....				21,016 11
Office of Director of Public In- formation.....				22,278 41
Voluntary Service Registration Bu- reau.....				15,298 34
War Charities Act, 1939, Admin- istration.....				887 11
				865,947 20
Less Special Receipts, Miscellaneous War Revenues.....				29,159 96
	<u>\$ 560,000 00</u>	<u>\$ 363,526 61</u>		<u>\$ 836,787 24</u>

The administration of Internment Operations and Refugee Camps was transferred to the Department of National Defence—Army Services under authority of P.C. 36/500, January 20, 1943.

Other war activities were transferred to the Department of National War Services as follows: Press Censorship (P.C. 4012, May 13, 1942); Office of the Director of Public Information (P.C. 3333, July 19, 1940); Voluntary Service Registration Bureau (P.C. 2031, March 24, 1941); War Charities Act, 1939, Administration (P.C. 3859, August 13, 1940).

Subsequent expenditures in connection with the above activities are shown under the respective Departments.

Allotment: Commission re Revocation of Naturalization Certificates.....	500,000 00
Expenditures.....	\$ 8,000 00

This payment is for extraordinary expenses occasioned by the war. The Lieutenant-Governor of Nova Scotia, Honourable H. E. Kendall, and the Lieutenant-Governor of Quebec, Honourable Sir Eugene Fiset, were each paid \$4,000.

Allotment: Commission re Revocation of Naturalization Certificates.....	2,000 00
Expenditures.....	\$ 252 57

Honourable H. A. Robson was paid \$251.15 for travelling expenses.

Allotment: To provide for expenses in connection with the visit to Canada of the Right Honourable Winston Churchill (Quebec Conference).....	500,000 00
Expenditures.....	\$ 355,274 04

This allotment was authorized to provide for expenses in respect of the conference held at Quebec City in August, 1943, between the President of the United States, the Prime Minister of Great Britain, the Prime Minister of Canada and their joint staffs.

The following payments for board and lodging, hotel reservations, special train service, official entertainment, etc., are included in the expenditures: Canada Steamship Lines, \$22,097.53; Canadian Pacific Railway Co., \$12,031.97; Canadian National Railways, \$16,991.39; Chateau Frontenac Hotel, \$231,525.99; The Citadel, \$19,362.24; Clarendon Hotel, \$6,821.21; Department of National Defence—Army Services, \$23,557.48.

Allotment: Board of Management, Hostel for Junior Female Employees in the Public

Service—Revolving Fund to provide for the operating expenses of "Laurentian Terrace". \$ 50,000 00

Expenditures..... nil

Under authority of P.C. 6042, July 13, 1942, the Laurentian Terrace Hostel was constructed by the Department of Public Works to provide housing accommodation for junior female employees in the public service in the City of Ottawa. The hostel is operated under the direction of a board of management, which is authorized to fix and collect the charges for accommodation, meals and other services.

The above amount was authorized to provide working capital and was transferred to the Laurentian Terrace Hostel Revolving Fund. (See under Open Accounts further on in this Section). As the policy of operating revolving funds as Open Accounts was discontinued as of March 31, 1944, the amount advanced from this allotment was refunded at the close of the fiscal year.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44	2,699 00
Previous years—Collectable	30,402 00
—Uncollectable	132,499 91
Total	\$ 165,600 91

Items in excess of \$1,000 in Previous Years—Uncollectable: Clerks of the following Courts: Supreme Court, Calgary, \$3,735; Supreme Court, Edmonton, \$29,292.94; Circuit Court, Montreal, \$34,346.29; District Court, Port Arthur, \$4,750; General Sessions of the Peace, Toronto, \$41,976.25; County Court, Vancouver, \$8,400; District Court, Wetaskiwin, \$1,445; County Court, Winnipeg, \$6,687.06.

OPEN ACCOUNTS**[10] Deposit and Trust Accounts**

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Internment Operations Fund.....	22,251 48			22,251 48
B Maple Investments, Limited	2,500 00			2,500 00
C Prisoners of War—Funds	5,981 28			5,981 28
	<u>\$ 30,732 76</u>			<u>\$ 30,732 76</u>

A This account has its origin in the 1914-18 war. The balance remaining in the fund represents earnings of prisoners who died while interned, prisoners who escaped or were killed trying to escape, and of others who, for various reasons, were not paid the balances to their credit on release.

B This amount has been deposited as security against any claim which may be put forward on behalf of the United States federal tax authorities for additional taxes against Maple Investments Limited prior to the 15th day of June, 1945, such security being tendered in connection with a petition for acceptance of surrender of the charter of the said Maple Investments Limited.

C This account is similar to Internment Operations Fund, except that the amount represents cash and valuables which are the property of the prisoners.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Laurentian Terrace Hostel Revolving Fund ..		156,408 03	156,408 03	
B Unclaimed Cheques				
Suspense—Secretary of State	98 05	6 50		104 55
	<u>\$ 98 05</u>	<u>\$ 156,414 53</u>	<u>\$ 156,408 03</u>	<u>\$ 104 55</u>

A This account, to which reference is made under the pertinent war allotment, was established under authority of P.C. 151/4857, June 15, 1943, and reflects the revenue and operating expenses of the Laurentian Terrace Hostel. All moneys received from resident employees for accommodation, meals, etc., are credited to this account, while operating expenses such as purchases of food supplies, administrative costs, etc., are charged to it. The cash surplus for the fiscal year amounting to \$29,159.96, was transferred to Special Receipts—Miscellaneous War Revenues. Entries representing the transfer of \$50,000 allotted from the War Appropriation and the refunding of this amount to the allotment at the close of the fiscal year are included in the above Receipts and Disbursements.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.

1943-44

PUBLIC ACCOUNTS

PART II

X

SOLDIER SETTLEMENT OF CANADA

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

SOLDIER SETTLEMENT OF CANADA

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	836,944 93
War	58,207 21
Write-down of Assets	553,385 31

\$1,448,537 45

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	1,086,438 26
----------------	--------------

\$1,086,438 26

Receipts and Disbursements—Open Accounts

[3] Loans and Advances.....(Cr.)\$2,090,061 67

[11] Insurance, Pension and Guaranty

Accounts	\$ 51,730 28
----------------	--------------

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page X-7.

REVENUES

Comparative Summary

	1943-44	1942-43
Ordinary Revenue—		
A Return on Investments	991,804 96	913,847 87
B Privileges, Licences and Permits.....	94,068 42	50 00
C Proceeds from sales.....	10 00	250 00
D Refunds of Expenditures.....	554 88	1,404 05
	<u>\$1,086,438 26</u>	<u>\$ 915,551 92</u>

Details

Ordinary Revenue—

A Return on Investments: Interest on Soldier Land Settlement Loans, \$867,432.35; on General Land Settlement Loans, \$124,372.61.....	991,804 96
B Privileges, Licences and Permits: Oil leases, \$51; Rent of Veterans' Land Act properties, \$94,017.42	94,068 42
C Proceeds from sales: Sale of mineral rights	10 00
D Refunds of Expenditures: Refund of gasoline tax, \$5.04; miscellaneous, \$3.72; recovery of administration costs re reverted farms, now sold, \$546.12.....	554 88
Total	<u>\$1,086,438 26</u>

Certified correct.

G. MURCHISON,
Director.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44	1943-44	1942-43	1942-43
	Appropriations	Expenditures	Appropriations	Expenditures
Annual Appropriation Acts	1,271,760 00	836,584 93	591,858 00	559,648 84
Continuing Statutory Provisions.....	553,745 31	553,745 31	50,708 81	50,708 81
Transferred from Annual Appropriations of the Department of Finance.....			7,636 66	7,636 66
	1,825,505 31	1,390,330 24	650,203 47	617,994 31
Allotted from the War Appropriation.....	82,500 00	58,207 21	105,000 00	27,890 65
Total	\$1,908,005 31	\$1,448,537 45	\$ 755,203 47	\$ 645,884 96

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
X-3	336/ 519/	Administration of Soldier Settlement, British Family Settlement, general land settlement and Veterans' Land Act and for carrying charges, maintenance and operating costs with respect to lands acquired under the provisions of the Veterans' Land Act.....	1,256,760 00	824,527 75	432,232 25
X-5	337	Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935.....	15,000 00	12,057 18	2,942 82
SUPERANNUATION AND RETIREMENT BENEFITS					
X-6	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	360 00	360 00	
		Total Ordinary.....	1,272,120 00	836,944 93	435,175 07
		Total War (Details on page X-6)....	82,500 00	58,207 21	24,292 79
WRITE-DOWN OF ASSETS					
X-6	Stat.	Reductions in Soldier and General Land Settlement Loans, Soldier Settlement Act, c. 49, 1925, Farmers' Creditors Arrangement Act, c. 53, 1934, and Orders in Council under the War Measures Act, c. 206, R.S.....	553,385 31	553,385 31	
		Grand Total.....	\$ 1,908,005 31	\$ 1,448,537 45	\$ 459,467 86

Vote 336 (and Vote 519, Supplementary Estimates) Administration of Soldier Settlement, British Family Settlement, general land settlement and Veterans' Land Act, and for carrying charges, maintenance and operating costs with respect to lands acquired under the provisions of the Veterans' Land Act

	Estimates	Allotments	Expenditures
A Salaries	637,800 00	637,800 00	507,402 85
B Cost of Living Bonus and Other Pay-list Items	68,550 00	68,550 00	68,531 61
C Travelling Expenses	95,710 00	95,710 00	75,310 67
D Motor Car Replacement	30,600 00	30,600 00	29,680 32
E Printing and Stationery.....	14,800 00	22,300 00	19,478 69
F Miscellaneous	7,500 00	62,500 00	45,451 32
G Indian Soldier Settlement	1,800 00	1,800 00	1,800 00
H Lands acquired by Veterans' Land Act.....	400,000 00	337,500 00	76,872 29
	\$1,256,760 00	\$1,256,760 00	\$ 824,527 75

As of March 31, 1944, there were 344 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date. The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Head Office:					
Murchison, G., Director..	\$ 8,000 00	\$ 2,067 53	Kay, J.	2,460 00	
Ashton, E. J.	4,140 00		*Lang, A.	2,400 00	640 50
Chandler, W. K.	3,420 00	2,394 55	*Rice, F. C. W.	2,700 00	
*Cronsberry, P. R.	2,400 00		*Saunderson, B.	2,400 00	562 44
Crawford, J. S.	6,000 00	359 29	Smith, T. H.	2,400 00	704 49
*Holmes, H. R.	3,000 00	765 16	Saskatoon:		
Jacques, F.	2,760 00		*Brown, R.	2,400 00	567 26
*Jamieson, A.	2,700 00		Hamilton, J. D.	2,400 00	
Jones, W. M.	6,000 00	438 04	Henley, E. H.	2,700 00	
Monroe, F. A.	2,640 00		*Hughes, W. J.	2,400 00	
Nash, J. F.	4,200 00		Knatchbull, R. E.	2,400 00	
*Paul, J. A.	2,880 00	1,668 43	*Larson, L. B.	2,400 00	640 96
Radford, S. H.	2,400 00		*Marshall, G. P.	2,400 00	
Tapp, E. J.	2,400 00		McKay, J. A.	2,400 00	317 95
*White, O. C.	4,200 00	732 20	Messenger, D.	2,400 00	398 00
Saint John:					
*Banks, I. C.	2,400 00	755 33	Meikle, A.	2,400 00	605 39
*Evans, H. I.	2,400 00	602 01	*Nottingham, J. P.	2,640 00	648 26
*Gillies, C. G.	2,400 00	726 02	Sherwood, G. G.	2,400 00	765 11
Nixon, W. B.	2,400 00	695 62	*Thomson, E. E.	2,640 00	475 86
Pickard, C. W.	3,000 00	371 87	*Varey, J. M.	4,380 00	543 33
Riley, D. A.	3,000 00		Wilson, G.	3,000 00	
*Scott, C. H.	2,400 00	851 96	Edmonton:		
Sherbrooke:					
*Boily, S.	3,540 00	1,465 35	*Allam, H.	3,780 00	945 09
*Clarke, J. W.	2,400 00	949 34	Amos, L.	2,400 00	559 90
*Pintal, H.	2,520 00	349 18	*Armstrong, R. R.	2,400 00	861 92
Pomerleau, D. J.	3,000 00		Bolton, F. C.	2,400 00	429 91
Toronto:					
*Foyston, B. E.	2,460 00	490 62	*Burns, J. W. C.	2,880 00	465 01
*Hill, W. G.	2,400 00	1,284 91	Clarke, R. D.	2,400 00	
Johnston, J. T.	2,640 00	497 87	Cutler, L. S.	3,000 00	
Macdonald, K. W.	2,400 00		*Diplock, T. B.	2,700 00	
*McCall, G. W.	2,400 00		Duncan, W. G.	3,900 00	
*Milne, G. E. R.	2,400 00	752 59	*Findlater, A.	2,880 00	438 67
*Mitchell, A. R. R.	2,400 00	619 67	*MacDonald, D. J.	2,400 00	783 88
*Nixon, C. M.	3,900 00	979 04	Miller, G. A.	2,400 00	349 86
Rogers, R. J.	2,400 00	1,065 78	*Miller, W. C.	2,400 00	468 55
*Shaw, C. F.	2,400 00	985 37	Palfrey, T.	2,400 00	
Winnipeg:					
Bradford, W. C. R.	3,000 00	416 55	Smith, R. C.	2,400 00	430 77
Clayton, A. E.	2,400 00	527 19	Vancouver:		
Dickinson, F. L.	3,600 00	309 34	*Barnet, I. T.	3,780 00	797 18
*Fuller, J. C.	3,900 00	610 08	*Bernier, A.	2,400 00	602 47
Griffin, A.	3,000 00		*Brown, R. W.	2,400 00	1,051 99
Hewer, V. T.	2,880 00	325 10	Burrell, G. E.	3,000 00	578 40
			Child, J. C.	2,880 00	
			*Godfrey, T.	2,400 00	
			*Johnston, G.	3,000 00	
			*Patterson, J. D.	2,400 00	877 02
			Ramsay, R. L.	2,400 00	539 98

* Received additional compensation—see following list.

The following employees, whose salary rates were under \$2,400 as at March 31, 1944, received travelling expenses in excess of \$300:

Saint John: E. A. Bent, \$721.79; E. W. Campbell, \$653.31; J. D. Freeman, \$543.29; W. E. Haywood, \$317.88; J. H. Hoyt, \$1,110.18; R. B. Murray, \$834.33; J. E. Phinney, \$639.49.

Toronto: E. L. Braithwaite, \$1,000.16; E. N. Buckley, \$921.76; J. M. Creelman, \$399.31; E. R. Donaldson, \$1,194.82; H. L. Harshaw, \$511.31; P. Love, \$480.73; E. L. Mackey, \$548.20; J. S. Martin, \$807.68; W. B. McMullin, \$948.83; C. L. Rawson, \$898.13; R. W. Rayner, \$1,840.62.

Winnipeg: J. M. Barr, \$828.53; H. F. Danielson, \$366.66; D. A. Grant, \$688.68; V. T. Hewer, \$325.10; A. Lang, \$640.50; A. L. Mason, \$462.02; W. B. McMullin, \$410.54; W. G. Pennington, \$495.80.

Saskatoon: J. F. Brown, \$512.85; R. A. Brown, \$443.87; Robert Brown, \$567.26; E. W. Duffus, \$437.00; Jas. Duncan, \$551.85; M. F. Everitt, \$686.63; I. L. Holmes, \$1,118.40; W. D. Joynt, \$454.43; M. K. Knudson, \$542.48; L. B. Larson, \$640.96; A. D. McCollum, \$488.25; N. C. Simpson, \$396.77; J. A. Sinden, \$496.96; C. P. Thomas, \$637.38; F. R. Wade, \$650.92; H. C. Washington, \$497.79.

Edmonton: J. G. Clark, \$649.97; F. Coe, \$320.20; W. J. Finlay, \$419.43; H. Goldfinch, \$457.16; W. H. Grineau, \$388.30; A. F. Honner, \$829.44; G. C. McLean, \$332.17; T. G. Reeves, \$460.88; M. C. Riley, \$338.05; W. Sinclair, \$517.19; D. Spink, \$305.15; C. S. Wilson, \$615.27.

Vancouver: T. Godfrey, \$472.86; H. M. Greenwood, \$359.20; D. B. Holman, \$566.20; C. T. McKay, \$546.14; J. D. Patterson, \$877.02; L. B. Plumbly, \$795.09; R. L. Ramsay, \$539.98; H. L. Sinclair, \$515.01; W. E. Wiltshire, \$375.06; W. W. Wood, \$487.45; B. C. Wormworth, \$901.40.

As of March 31, 1944, there were 47 employees being paid war duties supplements including the following whose salaries are detailed above (amounts represent annual rates paid at that date):

Head Office: P. R. Cronsberry, \$420; H. R. Holmes, \$600; A. Jamieson, \$720; J. A. Paul, \$720; O. C. White, \$600.

Saint John: I. C. Banks, \$600; H. I. Evans, \$1,200; C. G. Gillies, \$600; C. H. Scott, \$2,400.

Sherbrooke: S. Boily, \$1,260; J. W. Clarke, \$1,200; H. Pintal, \$480.

Toronto: B. E. Foyston, \$540; W. G. Hill, \$600; G. W. McCall, \$600; G. E. R. Milne, \$600; A. R. R. Mitchell, \$600; C. M. Nixon, \$900; C. F. Shaw, \$600.

Winnipeg: J. C. Fuller, \$900; A. Lang, \$600; F. C. W. Rice, \$300; B. Saunderson, \$600.

Saskatoon: R. Brown, \$600; W. J. Hughes, \$600; L. B. Larson, \$600; G. P. Marshall, \$120; J. P. Nottingham, \$360; E. E. Thomson, \$360; J. M. Varey, \$420.

Edmonton: H. Allam, \$1,020; R. R. Armstrong, \$600; J. W. C. Burns, \$120; T. B. Diplock, \$300; A. Findlater, \$120; D. J. MacDonald, \$600; W. C. Miller, \$600.

Vancouver: I. T. Barnett, \$1,020; A. Berner, \$1,200; R. W. Brown, \$600; T. Godfrey, \$600; G. Johnston, \$120; J. D. Patterson, \$600.

C Includes the total cost of operating government-owned motor cars, \$26,638.77.

D Owing to expanding operations of the Veterans' Land Act it was found necessary to purchase 25 new motor cars.

F Includes \$14,596.35 for postage and \$7,647.04 for telegrams and telephone calls.

G To recoup the Department of Mines and Resources for the salary of E. Moses who is engaged on clerical work in connection with Indian soldier settlers on the Six Nations Reserve.

H Amounts of \$50,000 and \$1,730.28 credited to Veterans' Land Act Fire Insurance Fund under Open Accounts further on in this section are included in the expenditures from this allotment.

In addition to the total expenditure of \$824,527.75, the sum of \$87,500 was expended from this vote by Soldier Settlement on activities in connection with other departments which was repaid as follows: National Defence—Army Services, Dependents' Allowance Board, \$45,000; Pensions and National Health, \$42,500.

Vote 337 Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935.....	15,000 00
Expenditures.....	<u>12,057 18</u>

Under the Agreement with the Government of the United Kingdom, losses resulting from the operation of the schemes are shared between the two governments in proportion to the advances made by each government.

Generally speaking, the Canadian Government furnished the land, while the United Kingdom Government supplied the stock and equipment. Proceeds of sales of reverted properties are credited along these lines, i.e., the Canadian Government's account is credited with moneys derived from the sales of land, while the United Kingdom Government's account is credited with sales of stock and equipment. Relative collections are remitted to the United Kingdom Government monthly.

When properties are finally disposed of, the losses sustained by each government are calculated in accordance with the agreement. On this basis, if the remittances referred to above exceed the United Kingdom Government's residual equity, such excess is recovered; conversely, if the remittances are less than such equity, the Canadian Government pays the difference, and this vote is provided for the purpose of absorbing this cost.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$	360 00
---	----	--------

WAR

War Allotments and Expenditures

See Page	CURRENT	Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
X-6	Canada-Alaska Highway— Acquiring of rights of way, flying strips and settlement of local claims.....	\$ 82,500 00	\$ 58,207 21		\$ 86,097 86

Allotment: Canada-Alaska Highway—Acquiring of rights of way, flying strips and settlements of local claims.....	82,500 00
Expenditures.....	\$ 58,207 21

The expenditures are classified as follows: purchase of flying strips and rights of way, \$36,342.82; payments to F. P. Burden in connection with surveys (a) fees, \$3,255, (b) travelling expenses, \$3,690.35, and (c) other survey costs, \$4,091.78; fencing, \$5,536.39; damage claims, \$928.48; legal and sundry, \$2,072.71; salary and bonus of field representative, \$2,289.68.

WRITE DOWN OF ASSETS

Reductions in Soldier and General Land Settlement Loans

Farmers' Creditors Arrangement Act, c. 53, 1934.....	18,396 59
Soldier Settlement Act as amended, c. 49, 1933, section 73, Dollar for Dollar bonus.....	10,241 94
War Measures Act, c. 206, R.S.—	
P.C. 10472, November 19, 1942, and P.C. 2636, June 7, 1943.....	369,081 90
P.C. 2867, April 29, 1943.....	155,664 88
	\$ 553,385 31

The amount of \$369,081.90 represents reductions and adjustments in the debts of soldier settlers under the above authorities and in accordance with the recommendations contained in the fifth report made to the House of Commons, on July 17, 1942, by the special Parliamentary Committee on land settlement of veterans of the present war.

The amount of \$155,664.88 represents similar reductions and adjustments and arises from the application, under the quoted authorities and with the consent of the Government of the United Kingdom, of the provisions of P.C. 10472 to settlers under the 3,000 British Family Agreement and the New Brunswick 500 British Family Agreement.

Accounts Receivable

Pertaining to:

	Amount
Fiscal year 1943-44.....	nil
Previous years—Collectable	nil
—Uncollectable	10,338 57
Total	\$ 10,338 57

Items in excess of \$1,000 in Previous Years—Uncollectable: Freedhouse and Hunter, \$3,072.40; W. F. Han-ford, \$1,056.22; R. Mayer, \$1,008.19.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To Sundry Government Agencies—</i>				
A Soldier Land Settlement Loans.....	43,670,730 22	3,094,651 40	35,116 16	40,611,194 98
B General Land Settlement Loans	5,072,459 53	583,506 70	8,653 17	4,497,606 00
C Land Settlement Purchased and Free Lands	64,969 48		24 25	64,993 73
D British Land Settlement Advances		86,095 84	86,095 84	
E Veterans' Land Act Advances		71,677 87	1,663,562 41	1,591,884 54
	48,808,159 23	3,835,931 81	1,798,451 83	46,765,679 25
Less				
F Soldier Land Settlement Assurance Fund	10,557 71			10,557 71
G Land Settlement Suspense	74,843 95	4,645,918 20	4,598,336 51	122,425 64
	85,401 66	4,645,918 20	4,698,336 51	132,983 35
	48,722,757 57			46,632,695 90
H Less amount transferred to non-active accounts to provide for revaluations and losses	16,525,917 49			16,525,917 49
	\$ 32,196,840 08	\$8,481,850 01	\$6,391,788 34	\$ 30,106,778 41

Generally, in connection with the above accounts, there are parliamentary appropriations provided, as authority for certain loans and advances made through the above accounts. The appropriations in the present year and the accounting therefor follow:

Vote 411 To provide for Soldier Land Settlement and British Family Settlement net advances	98,000 00
Expenditures.....	\$ 41,459 62

These expenditures are included in the disbursements of the above Open Accounts as follows: Soldier Land Settlement, \$32,782.20; General Land Settlement, \$8,653.17; Purchased and Free Lands, \$24.25. They comprise: taxes, \$26,983.80; taxes, Indian soldier settlers, \$432.33; insurance, \$2,739.74; miscellaneous advances, \$11,303.75.

Vote 532 To provide for the cost of lands and improvements to be purchased under the provisions of the Veterans' Land Act.....	6,600,000 00
Expenditures.....	\$1,598,347 05

These expenditures are included as disbursements in the above Open Account for Veterans' Land Act advances and were for the purchase of land.

- A This account relates to advances made to veterans of the 1914-18 war and further transactions with all purchasers of reverted properties.

The Soldier Settlement Balance Sheet shows gross loans as \$117,276,989.86 and Farmers' Creditors Arrangement Act reductions charged back from General Land Settlement as \$1,523,831.71, making a total of \$118,800,821.57. From this total is deducted the value of lands transferred to the British Family Settlement Scheme, \$8,449,532.67, legislative reduction of loans, \$25,697,205.07, and repayments of principal, \$44,042,888.85, resulting in a debit balance of \$40,611,194.98 at March 31, 1944.

Receipts consist of repayments of principal, \$2,696,986.91, refunds, \$367.67, and an amount of \$397,296.82 included in the item of \$553,385.31 under Write-Down of Assets written off under legislative authority. Disbursements are (a) payments of taxes, insurance and other charges, \$33,149.87; (b) a reduction under Farmers' Creditors Arrangement Act to British Family Settlers charged back to former soldier settler owners (Soldier Land Settlement Loans) \$1,966.29.

- B The General Land Settlement account relates to the advances made by the Dominion to the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the United Kingdom Government contributed. Under the agreements with the United Kingdom Government, the accounts relating to these two schemes are audited annually under the direction of the Auditor General and copies of the audit report are transmitted to His Majesty's Secretary of State for Dominion Affairs. As at March 31, 1944, the outstanding loans due the United Kingdom were shown as \$1,649,395.29 and overdue interest as \$19,037.39.

Receipts consist of (a) repayments of principal, \$425,451.92; (b) the reduction under the Farmers' Creditors Arrangement Act of \$1,966.29 debited to Soldier Land Settlement Loans; and (c) an amount of \$156,088.49 included in the item of \$553,385.31 under Write-Down of Assets written off under legislative authority. Disbursements include payment of taxes, insurance and other charges.

- C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Dominion Government still has a financial interest. Receipts are derived from sales of land on cash or terms while disbursements represent payments for taxes.

- D This is a clearing account for the United Kingdom's portion of advances, and repayments of same, under the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Settlement Scheme. Debit balances are paid by the Government while credit balances are remitted to it.

- E This account relates to advances made to veterans of the 1939 war and purchase of properties for future settlement.

Receipts consist of rents collected, \$63,905.44; and repayments of principal, \$7,772.43. Disbursements are: loans to veterans, \$42,186.81; purchases of properties for future settlement, \$1,557,470.16 and the transfer of rents collected, \$63,905.44, to Ordinary Revenue—Privileges, Licences and Permits. A portion of the revenue from rentals was credited direct, the total collections being \$94,017.42 (see Revenues section hereof).

- G Moneys are credited to this account pending distribution to the proper accounts.

- H This account accumulates the value of write-downs to the non-active category of the investment of the Dominion Government in soldier and general land settlement loans.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Insurance and Guaranty Funds—</i>				
Veterans' Land Act Fire Insurance Fund.....		\$ 51,730 28		\$ 51,730 28

This fund was established under authority of P.C. 116/9745 of December 27, 1943, to provide for fire insurance on purchased properties. Receipts consist of \$50,000 to cover initial requirements transferred from Vote 519 under the above authority and \$1,730.28 received for premiums from the same vote.

1943-44

PUBLIC ACCOUNTS

PART II

Y

DEPARTMENT OF TRADE AND COMMERCE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	7,084,981 78
War	12,182,957 78
	<u>\$19,267,939 56</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	4,329,864 94
Special Receipts	246,550 10
	<u>\$4,576,415 04</u>

Receipts and Disbursements—Open Accounts

[13] Loans and Advances.....(Cr.)	17,370 52	[9] Floating Debt.....(Dr.)	2 020 72
		[10] Deposit and Trust Accounts.....	65,465 92
		[11] Insurance, Pension and Guaranty	
		Accounts	535,839 97
		[13] Sundry Suspense Accounts	nil
	<u>(Cr.)\$ 17,370 52</u>		<u>\$ 599,285 17</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Y—24.

REVENUES

Comparative Summary

Ordinary Revenue—	1943-44	1942-43
Tax Revenues:		
A Miscellaneous Taxes	641,252 75	620,655 03
Non Tax Revenues:		
B Return on Investments.....	1,203 91	18 30
C Privileges, Licences and Permits.....	276,426 28	254,100 59
D Proceeds from Sales.....	36,182 94	16,628 77
E Services and Service Fees.....	3,367,364 64	2,808,344 24
F Premium, Discount and Exchange.....	118 47	
G Refunds of Expenditure.....	6,867 61	6,540 61
H Miscellaneous	448 34	518 50
Total Ordinary.....	<u>4,329,864 94</u>	<u>3,706,806 04</u>
Special Receipts—		
I Refunds of Previous Years' War Expenditures.....	8,413 18	2,426 50
J Miscellaneous War Revenues.....	238,136 92	
Grand Total	<u>\$4,576,415 04</u>	<u>\$3,709,232 54</u>

Details

Ordinary Revenue—

Tax Revenues:

A Miscellaneous Taxes: Duty assessed for the export of electricity in accordance with the rates established by the Governor in Council under the Act for the export of electric power, natural gas, etc. 641,252 75

Non Tax Revenues:

B Return on Investments: Interest on unpaid balance of purchase price of Steamer *Pelee* for the year ended December 31, 1943, \$1,174.79 (Interest received in previous year amounting to \$296.99 is reported on page CC 77 of the Public Accounts 1943); Canadian Government Elevators, bank interest, \$29.12 1,203 91

C Privileges, Licences and Permits: Export permits, \$174,394.81, in accordance with the regulations issued by the Minister governing the granting of permits; elevator licence fees collected under authority of Canada Grain Act, \$30,917; rent of Port Arthur elevator leased under authority of the Governor in Council to McCabe Bros. Grain Co., \$68,984.35; Commercial Intelligence Service, fees collected by Canadian Government Trade Commissioners in foreign countries for signing currency certificates on customs invoices, \$1,411.12; gas and electricity export licence fees, \$700; elevator land rental, \$19 276,426 28

D Proceeds from Sales: Grain samples of Board of Grain Commissioners, \$24,780.05; Canadian Government Elevators surplus grain, \$9,991.12; elevator equipment, \$550; sundries, \$861.77.. 36,182 94

E Services and Service Fees: Board of Grain Commissioners, inspection, \$711,944.45, weighing, \$674,962.42, registration and cancellation of warehouse receipts, \$37,981.16; sampling, \$4,554.23, sundries, \$7,324.85; Canadian Government Elevators for storage and elevation of grain, cleaning, drying, sale of screenings, etc., Calgary, \$143,537.12, Edmonton, \$99,884.70, Lethbridge, \$56,588.64, Moose Jaw, \$412,137.35, Prince Rupert, \$35,272.89, Saskatoon, \$458,075.94; electricity inspection fees, \$227,148.40; electricity laboratory fees, \$207.75; gas inspection fees, \$75,632.60; weights and measures inspection fees, \$407,663.20; weights and measures laboratory fees, \$2,731.65; Dominion Bureau of Statistics, bulletin service, \$11,717.29 3,367,364 64

F Premium, Discount and Exchange 118 47

G Refunds of Expenditure: Commercial Intelligence Service, cables, etc., \$1,483.65; Board of Grain Commissioners, \$4,072.47; National Research Council, \$1,152.51; sundries, \$158.98 6,867 61

H Miscellaneous: Fines and forfeitures as follows: Canada Grain Act, \$28; Precious Metals Marking Act, \$275; Statistics Act, \$80; Weights and Measures Act, \$65; sundry revenue, 34 cents.. 448 34

Total Ordinary 4,329,864 94

Special Receipts—

I Refunds of Previous Years' War Expenditures: National Research Council, return of empty containers, cylinders, etc., \$8,410.18; sundries, \$3 8,413 18

J Miscellaneous War Revenues: This amount reflects the cash surplus remaining from the operation of the Canadian Shipping Board Revolving Chartering Fund 238,136 92

Grand Total \$4,576,415 04

Certified correct.

OLIVER MASTER.
Acting Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44 Appropriations	1943-44 Expenditures	1942-43 Appropriations	1942-43 Expenditures
Annual Appropriation Acts.....	7,572,091 00	7,068,831 78	7,699,942 00	7,062,803 15
Continuing Statutory Provisions.....	16,150 00	16,150 00	13,610 00	13,610 00
Transferred from Annual Appropriations of the Department of Finance			23,267 88	23,267 88
	7,588,241 00	7,084,981 78	7,736,819 88	7,099,681 03
Allotted from the War Appropriation....	12,667,986 00	12,182,957 78	10,944,804 27	9,455,020 07
	<u>\$ 20,256,227 00</u>	<u>\$ 19,267,939 56</u>	<u>\$ 18,681,624 15</u>	<u>\$ 16,554,701 10</u>

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
Y-4	Stat.	Salary of Minister, Salaries Act, c.182, R.S.....	10,000 00	10,000 00	
Y-4	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c.61, 1931.....	2,000 00	2,000 00	
Y-5	338	Departmental Administration.....	133,950 00	109,334 56	24,615 44
Y-5	339	Commercial Intelligence Service.....	660,465 00	621,051 42	39,413 58
Y-7	340	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	280,045 00	272,604 27	7,440 73
Y-7	341	Foreign Tariffs Division.....	26,124 00	23,444 90	2,679 10
Y-8	342	Precious Metals Marking Act.....	12,737 00	8,882 99	3,854 01
Y-8	343	Publicity and Advertising in Canada and Abroad other than in the United Kingdom..	33,000 00	19,625 46	13,374 54
Y-8	344	Weights and Measures Inspection Service.....	421,914 00	418,751 63	3,162 37

EXHIBITIONS AND PUBLICITY

Y-9	345	Exhibitions.....	91,622 00	47,216 05	44,405 95
Y-9	346	Publicity and Advertising in the United Kingdom	17,320 00	12,038 21	5,281 79

DOMINION BUREAU OF STATISTICS

Y-10	347	Administration.....	87,317 00	86,254 56	1,062 44
Y-10	348	Statistics.....	1,103,515 00	1,073,094 36	30,420 64
Y-11	349	Census of Population.....	667,685 00	645,533 74	22,151 26
Y-12	520	Contribution to Inter-American Statistical Institute.....	2,530 00	2,301 00	229 00

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Y-12	350	Administration.....	12,908 00	11,235 91	1,672 09
Y-12	351	Atlantic Ocean.....	100,000 00		100,000 00
Y-12	352	Western Local Services.....	57,000 00	57,000 00	
Y-12	353	Eastern Local Services.....	757,140 00	731,416 46	25,723 54
	522				
	445				

CANADA GRAIN ACT

Y-13	354	Administration.....	102,041 00	95,381 76	6,659 24
Y-14	355	Operation and Maintenance, including Inspection, Weighing, Registration, etc.....	1,626,151 00	1,600,502 65	25,648 35
Y-16	356	Canadian Government Elevators, including equipment.....	479,257 00	393,252 03	86,004 97
	523				

SUPERANNUATION AND RETIREMENT BENEFITS

Y-17	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	4,150 00	4,150 00	
------	-------	--	----------	----------	--

NATIONAL RESEARCH COUNCIL

Y-17	357	Salaries and other expenses of the National Research Council.....	899,370 00	839,909 82	59,460 18
		Total Ordinary.....	7,588,241 00	7,084,981 78	503,259 22
		Total War (Details on page Y-19)....	12,667,986 00	12,182,957 78	485,028 22
		Grand Total.....	\$20,256,227 00	\$19,267,939 56	\$988,287 44

Salary of Minister, Hon. J. A. MacKinnon, Salaries Act, c. 182, R.S.....	\$	10,000 00
Motor Car Allowance to Minister—Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 338 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	94,333 00	92,333 00	82,534 47
B Cost of Living Bonus and Other Pay-list Items.....	5,710 00	7,710 00	7,459 42
C Printing and Stationery.....	4,500 00	4,500 00	3,047 56
D Travelling Expenses	5,000 00	5,000 00	4,359 62
E Telegrams and Telephones.....	5,000 00	5,000 00	4,741 35
F Printing of Annual Report, Department of Trade and Commerce	400 00	452 41	452 41
G Trade Missions Abroad	10,000 00	10,000 00	671 53
H Canadian Trade Index.....	5,000 00	5,000 00	4,000 00
I Sundries	4,007 00	3,954 59	2,068 20
	<u>\$ 133,950 00</u>	<u>\$ 133,950 00</u>	<u>\$ 109,334 56</u>

As of March 31, 1944, there were 50 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): *O. Master, acting Deputy Minister, \$5,220; A. C. L. Adams, \$4,080; V. Labelle, \$2,400; Y. Lamontagne, \$4,980; L. T. Lett, \$2,400; M. E. McRae, \$2,700 (Sept. 1); *F. Sim, \$4,680; G. B. Smith, \$3,780 (Dec. 11); D. W. Thomson, \$2,700; V. Vergette, \$2,400 (on loan to Wartime Prices and Trade Board).

* Received additional compensation—see following list.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): O. Master, \$780; F. Sim, \$720.

C F These payments were made to the King's Printer.

D G Travelling expenses in excess of \$300 were paid to: Hon. J. A. MacKinnon, \$2,066.50; Y. Lamontagne, \$519.63; D. W. Thomson, \$1,463.20; C. F. Wilson, \$601.98.

H The Department purchased from the Canadian Manufacturers' Association 2,000 copies of the 1943 edition of the Canadian Trade Index at a cost of \$4,000.

Vote 339 (and Vote 444, Further Supplementary Estimates) Commercial Intelligence Service

	Estimates	Allotments	Expenditures
A Salaries	363,518 00	367,818 00	361,822 46
B Cost of Living Bonus and Other Pay-list Items.....	13,020 00	5,020 00	4,414 68
C Living Allowances	102,927 00	107,927 00	106,686 59
D Office Rents	35,000 00	35,800 00	35,597 54
E Telegrams, Telephones, Postage, etc.	33,000 00	36,000 00	32,036 07
F Printing and Stationery	17,000 00	13,200 00	8,422 60
G Travel and Removal.....	55,000 00	55,000 00	39,280 15
H Local Transportation	3,500 00	4,200 00	3,961 16
I Equipment, Acquisition and Repairs.....	3,000 00	3,000 00	1,494 89
J Miscellaneous	20,000 00	20,000 00	17,999 48
K Printing Commercial Intelligence Journal.....	12,000 00	10,000 00	7,296 25
L Newspapers and Periodicals.....	2,500 00	2,500 00	2,039 55
	<u>\$ 660,465 00</u>	<u>\$ 660,465 00</u>	<u>\$ 621,051 42</u>

As of March 31, 1944, there were 84 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). Living allowances of these employees and travelling expenses, where the amount was in excess of \$300, are also shown.

	Salary rate	Living allowance	Travelling expenses
Allen, S. V.....	\$ 2,940 00	\$ 3,182 56	
Ausman, L. H.....	2,940 00	3,206 28	
Barre, H. (Feb. 28)	4,980 00		
Belanger, P. M.....	3,180 00	3,087 48	
Birkett, C. B.....	2,940 00	2,250 00	\$ 373 91
Bissett, C. S.....	4,380 00	3,087 45	
Bower, R. P.....	2,940 00	3,562 44	748 24
Boyer, J. M.....	2,940 00		

	Salary rate	Living allowance	Travelling expenses
Brighton, H. W.....	3,480 00		
*Britton, J. C.....	2,940 00		
Brown, H. L.....	3,180 00	3,150 00	557 19
Bryan, A. E.....	5,760 00	2,025 00	
*Bull, W. F.....	4,080 00	3,263 83	
Chamberlain, K. G.....	5,220 00		
Cheney, H. W.....	4,560 00		
Cole, D. S.....	5,760 00	4,275 00	461 51
Cormack, J. (Nov. 1).....	4,980 00	1,181 25	
†Cosgrave, L. M.....	4,980 00	2,925 00	
*Croft, C. M.....	5,580 00		468 09
Depocas, J. C.....	2,940 00	2,493 72	
*Duclos, V. E.....	4,080 00		
*English, J. H.....	4,980 00		
Fraser, F. W.....	4,980 00	2,357 98	1,937 91
Gilbert, H. A.....	2,460 00		
Glass, L. S.....	4,080 00	3,087 48	
Gornall, W. B.....	4,980 00	2,700 00	
*Grant, W. H.....	4,020 00		
Grew, R.	4,380 00	3,993 75	1,237 82
Hudd, F.	5,760 00	3,150 00	
Johnson, G. B.....	5,760 00	2,025 00	
Langley, J. A.....	4,980 00	3,150 00	
Macgillivray, J. C.....	4,980 00	2,925 00	
MacKay, J. E.....	3,420 00		
MacMahon, H. B.....	2,520 00		
*Major, T. G.....	3,900 00		
*Mallory, G. D.....	4,020 00		601 07
McColl, E. L.....	5,760 00	2,025 00	392 61
McCullough, W. B.....	2,700 00	2,493 72	
*McDonald, J. F.....	2,520 00		
Monty, T. G.....	2,940 00	3,087 48	
Mutter, J. L.....	4,080 00	3,324 96	507 82
Newman, G. A.....	3,180 00	2,153 97	1,216 41
Noble, K. F.....	2,940 00	2,925 00	
Palmer, F. H.....	4,980 00	2,700 00	611 41
Palmer, M. B. (on loan to Wartime Prices and Trade Board, Aug. 18) ..	4,080 00	1,260 27	
Paterson, G. R.....	3,480 00	2,856 35	1,050 33
Scott, H. H.....	4,980 00	3,609 96	1,032 70
Seaman, A. T.....	3,720 00		
Stark, W. G.....	2,940 00	2,635 17	2,064 86
Stewart, M. T.....	2,940 00	3,324 96	1,925 56
Strong, J. A.....	4,980 00	3,324 96	
Sykes, P.	4,080 00	4,680 00	
Vechsler, M. J.....	4,080 00	3,800 01	450 23
Venus, C. G.....	3,540 00		
West, C. H.....	2,940 00	3,206 28	

* Received additional compensation—see following list.

† L. M. Cosgrave was appointed Military Attaché to the High Commissioner for Canada in Australia, January 1, 1943. The Department was reimbursed by the Department of National Defence for his salary and living allowance.

As of March 31, 1944, there were 9 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date, or at date of discontinuance as shown): J. C. Britton, \$360; W. F. Bull, \$240 (Apr. 30); C. M. Croft, \$340; V. E. Duclos, \$240; J. H. English, \$300; W. H. Grant, \$360; T. G. Major, \$480; G. D. Mallory, \$360; J. F. McDonald, \$600.

G Removal expenses were: C. S. Bissett, \$2,432.24 (U.S. funds); H. W. Brighton, \$2,015.60 (U.S. funds); \$586.68 (Can. funds); W. F. Bull, \$116.90 (U.S. funds), \$589.19 (Can. funds); J. L. Mutter, \$630.02 (U.S. funds), \$2,804.64 (Can. funds); K. F. Noble, \$1,274.47 (U.S. funds), \$337.25 (Can. funds); M. B. Palmer, \$1,038.90 (U.S. funds), \$221.11 (Can. funds) (less refund, \$51.66); M. T. Stewart, \$323.04 (U.S. funds), \$120.99 (Can. funds).

Payments made to departmental officials to assist in the replacement of personal effects and household goods lost due to enemy occupation of countries in which they had been stationed, or by enemy action, amounted to \$7,988.01.

J Includes such items as exchange, freight, etc., for the various Trade Commissioners' Offices.

K This amount was paid to the King's Printer.

Vote 340 Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
A Salaries	219,690 00	218,190 00	214,420 27
B Cost of Living Bonus and Other Pay-list Items	13,255 00	16,755 00	16,551 83
C Telegrams, Telephones, Postage	2,700 00	2,800 00	2,667 80
D Freight, Express, Cartage, etc.	1,600 00	1,600 00	1,285 01
E Miscellaneous	600 00	1,100 00	1,037 40
F Travelling Expenses	33,000 00	32,500 00	31,277 52
G General Supplies	8,200 00	6,100 00	4,963 69
H Equipment	1,000 00	1,000 00	400 75
	<u>\$ 280,045 00</u>	<u>\$ 280,045 00</u>	<u>\$ 272,604 27</u>

As of March 31, 1944, there were 105 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Babington, F. C.	\$ 2,520 00		Levasseur, J.	2,400 00	
Cantin, A. J.	2,400 00		Miller, W. F.	2,400 00	720 16
Chevrier, R. J.	2,700 00		Penny, H. B.	2,400 00	605 45
Clark, H. M.	3,300 00	\$ 706 61	Power, E. F.	2,400 00	
Cole, N. R.	2,400 00		Robertson, A. F.	2,400 00	
Clow, H. B.	2,400 00		Scouler, G. T.	2,520 00	
Dupre, H. A.	3,720 00		Shrimpton, S. A.	2,400 00	
Grant, C.	2,400 00	301 46	Skaike, W.	2,400 00	
Guy, R. W.	3,240 00		Smith, J. C.	2,520 00	
Ham, J. A.	2,520 00		Stiver, J. L.	4,620 00	611 70
Hart, S. N.	3,300 00		Stott, J.	3,300 00	313 60
Hunt, L. V.	2,700 00		Upper, S. B.	2,400 00	
Labelle, J. H.	2,400 00	902 92	Wilson, H. H.	2,520 00	

F The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: T. S. Aman, \$762.27; H. Anderson, \$917.99; W. G. Andrews, \$733.25; H. Bissonnette, \$734.38; C. D. Briggs, \$438.82; J. W. Clayton, \$613.05; J. A. Cruickshank, \$904.08; K. Cryer, \$433.47; G. A. Fountain, \$799.95; W. C. Frye, \$648.39; J. R. Gardiner, \$784.67; J. R. Goodwin, \$366.19; W. F. Guenther, \$470.36; A. E. Guy, \$435.40; P. T. Hagan, \$487.20; E. J. Head, \$513.92; J. Hillis, \$498.57; A. Kent, \$656.98; J. T. Liddle, \$935.85; J. W. McKay, \$659.40; G. Neal, \$373.25; W. R. Percival, \$820.26; J. Reid, \$889.37; G. L. Renner, \$609.35; E. R. Teece, \$566.90; E. R. Tovell, \$523.08; J. R. Trudel, \$1,163.05; T. J. Warren, \$737.98; H. A. Waterhouse, \$325.70; J. H. Weekes, \$877.89; P. Whitfield, \$1,145.11; H. E. Wilkins, \$434.04; N. H. Young, \$640.60.

G Payments totalling \$4,105.11 were made to the King's Printer for stationery and supplies.

Vote 341 Foreign Tariffs Division

	Estimates	Allotments	Expenditures
A Salaries	24,465 00	24,340 00	22,404 36
B Cost of Living Bonus and Other Pay-list Items	759 00	884 00	864 43
C Printing and Stationery	600 00	600 00	123 31
D Travelling Expenses	100 00	100 00	
E Telegrams and Telephones	125 00	125 00	15 48
F Sundries	75 00	75 00	37 32
	<u>\$ 26,124 00</u>	<u>\$ 26,124 00</u>	<u>\$ 23,444 90</u>

As of March 31, 1944, there were 9 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): G. C. Cowper, \$3,420; W. Gilchrist, \$4,800; R. E. Green, \$3,420 (Aug. 20); W. G. R. Hopkins, \$2,400; H. V. Jarrett, \$3,000; H. K. Potter, \$3,000.

Vote 342 Precious Metals Marking Act

	Estimates	Allotments	Expenditures
A Salaries	8,940 00	8,860 00	6,073 31
B Cost of Living Bonus and Other Pay-list Items	197 00	277 00	246 19
C Professional and Special Services	600 00	600 00	361 40
D Travelling Expenses	2,500 00	2,500 00	1,911 51
E Miscellaneous	500 00	500 00	290 58
	<u>\$ 12,737 00</u>	<u>\$ 12,737 00</u>	<u>\$ 8,882 99</u>

As of March 31, 1944, there were 2 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): W. L. Berry, \$2,880; T. A. Burns, \$3,600 (July 7).

D W. L. Berry received travelling expenses amounting to \$1,777.42.

Vote 343 Publicity and Advertising in Canada and Abroad other than in the United Kingdom

	Estimates	Allotments	Expenditures
A Salaries	5,920 00	5,930 00	5,798 24
B Cost of Living Bonus and Other Pay-list Items	317 00	317 00	304 82
C Advertising in Canadian newspapers, trade, industrial and financial papers and magazines	10,000 00	10,300 00	10,142 74
D Advertising in publications Abroad, exclusive of Great Britain and Europe	10,000 00	10,000 00	1,529 79
E Translation of material distributed to periodicals in Latin American Countries	3,000 00	3,000 00	844 62
F Newspapers for clipping and reference purposes	500 00	500 00	108 69
G Printing and Stationery	1,200 00	1,200 00	415 65
H Photographs	500 00	500 00	
I Travelling Expenses	200 00	200 00	
J Contingences	1,363 00	1,053 00	480 91
	<u>\$ 33,000 00</u>	<u>\$ 33,000 00</u>	<u>\$ 19,625 46</u>

As of March 31, 1944, there were 3 employees paid from this account. The following was receiving an annual salary of over \$2,400 on that date: H. E. M. Chisholm, \$4,000.

C D The following payments were included in these allotments: Thomas Skinner of Canada, Montreal, \$881.75; R. C. Smith and Son, Limited, Toronto, \$10,144.40.

Vote 344 Weights and Measures Inspection Service

	Estimates	Allotments	Expenditures
A Salaries	235,565 00	234,065 00	233,333 24
B Cost of Living Bonus and Other Pay-list Items	20,349 00	22,749 00	22,627 38
C Travelling Expenses	35,000 00	35,700 00	34,989 90
D Cartage	113,000 00	114,200 00	113,301 42
E Freight, Express, etc.	1,500 00	700 00	491 05
F Supplies, Materials, Printing	9,000 00	6,800 00	6,782 25
G Telegrams, Telephones and Postage	5,000 00	4,500 00	4,251 70
H Short Weight, Miscellaneous	2,500 00	3,200 00	2,974 69
	<u>\$ 421,914 00</u>	<u>\$ 421,914 00</u>	<u>\$ 418,751 63</u>

As of March 31, 1944, there were 132 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): W. F. Balcom, \$2,400; J. A. Bourgeois, \$2,400; L. J. Bourget, \$2,400; E. S. Butterfield, \$2,400; A. E. H. Cable, \$2,400; T. A. Cada, \$2,400; J. C. A. Dion, \$2,400; W. J. Field, \$2,520; F. T. Hart, \$2,400; C. E. LeBlanc, \$2,520; R. Marshall, \$2,400; D. J. McLean, \$3,720; L. F. Pannell, \$2,400; A. J. Richardson, \$2,520; F. H. Sargent, \$2,400; J. W. Scott, \$2,400; C. F. Sheppard, \$2,820; R. Wallace, \$3,240 (Nov. 18); E. O. Way, \$4,620.

As of March 31, 1944, one employee was receiving a war duties supplement.

C Travelling expenses in excess of \$300 were paid to: L. E. Allen, \$708.30; H. G. W. Ashley, \$386.50; J. E. L. Baillargeon, \$427.39; A. A. Baird, \$534.49; B. Beavis, \$423.45; A. B. Bennett, \$421.40; W. R. Billings, \$761; A. Bouchard, \$394.63; W. R. Boyd, \$384.60; L. Brousseau, \$392.40; J. A. Burrows, \$472.88; E. S. Butterfield, \$332.01; J. G. Chanter, \$425.20; T. Clark, \$1,642.38; C. H. Couture, \$1,077.20; J. H. L. Couture, \$316.83; E. H. Cuckow, \$492.55; P. E. Dionne, \$395.38; J. B. Doncet, \$489.75; J. F. Dunn, \$559.30; R. P. Emery, \$610.60; T. H. Fleming, \$379.95; J. B. Fletcher, \$667; D. B. Flewelling, \$644.05; C. A. Germain, \$602.85; C. Gibson, \$510.96; R. Gill, \$368.25; W. C. Hawks, \$403.25; E. R. Hicks, \$362.25; G. C. Hodgins, \$380.71; F. L. Howden, \$338.53; M. D. Hucabay, \$459.98; E. C. Jewett, \$772.20; C. J. Joyce, \$631; H. A. Lemay, \$730.34; J. A. Levesque, \$944.45; L. R. J. MacDonald, \$406.41; J. E. Meilleur, \$780.05; H. Monekton, \$449.70; G. H. Morgan, \$464.37; E. D. Palmer, \$317.70; G. E. Parker, \$494.84; C. H. Penner, \$423.69; P. G. Plewes, \$549.35; J. O. A. Poirier, \$402; G. Richard, \$1,104.40; C. Roberge, \$396.76; D. A. Rose, \$586.95; F. J. Shaw, \$396.33; T. C. Suttie, \$653.96; J. H. Thomson, \$441.10; Geo. Valin, \$307; J. Verville, \$384.53; H. H. Wilson, \$687.96.

D Covers cost of transportation of inspection equipment and weights.

F This includes the following payments: \$4,618.94 to the King's Printer for printing and stationery and \$1,458 to the Canadian Bank Note Company, Ltd., for weights and measures stamps.

H Short weight supervision amounted to \$2,039.20 including \$145.07 for legal expenses.

EXHIBITIONS AND PUBLICITY

Vote 345 Exhibitions

	Estimates	Allotments	Expenditures
A Salaries	24,885 00	24,585 00	21,146 51
B Cost of Living Bonus and Other Pay-list Items	237 00	537 00	483 15
C Ottawa Office, Sundry Expenditure	1,500 00	1,500 00	432 61
D General Expenses, Rental of Land, Rates, Taxes, Water, Maintenance, Building, Freight, Wages, etc.	15,000 00	15,000 00	8,911 19
E Participation in Exhibitions in Canada, U.S.A. and Abroad ..	50,000 00	50,000 00	16,242 59
	<u>\$ 91,622 00</u>	<u>\$ 91,622 00</u>	<u>\$ 47,216 05</u>

As of March 31, 1944, there were 11 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): P. A. Corkery, \$2,400; F. P. Cosgrove, \$3,720; R. L. Greene, \$3,360.

D Rental of land and rates on warehouse, Blackburn Road, London, \$3,517.81, less \$2,235 received from the Department of Pensions and National Health as that Department's portion and credited to this allotment; wages, \$5,456.03; sundries, \$2,172.35.

E This item includes a payment of \$3,959 to Carl Mangold, Montreal, industrial artist, for designing and building displays and exhibits.

Travelling expenses in excess of \$300 were paid to: R. J. Beesley, \$1,183.34; R. G. Brown, \$1,471.85; P. A. Corkery, \$781.04; F. P. Cosgrove, \$1,048.89.

Removal expenses: P. A. Corkery, \$222.11.

Vote 346 Publicity and Advertising in the United Kingdom

	Estimates	Allotments	Expenditures
A Salaries	1,620 00	1,620 00	1,620 00
B Publicity	15,700 00	15,700 00	10,418 21
	<u>\$ 17,320 00</u>	<u>\$ 17,320 00</u>	<u>\$ 12,038 21</u>

B The following payments were included: Canadian Gazette, Ltd., London, England, cost of advertising in Canada's Weekly, \$6,705; Director, Imperial Institute, maintenance of the Canadian Court in the Exhibitions Galleries of the Imperial Institute, \$1,519.80.

DOMINION BUREAU OF STATISTICS

Vote 347 Administration

	Estimates	Allotments	Expenditures
A Salaries	73,920 00	73,220 00	73,010 65
B Cost of Living Bonus and Other Pay-list Items	7,047 00	7,847 00	7,809 54
C Telegrams, Telephones and Postage	100 00	100 00	90 75
D Local Transportation	350 00	350 00	328 65
E Freight, Express and Cartage	2,400 00	2,400 00	2,341 09
F Travelling Expenses	500 00	500 00	367 50
G Printing and Stationery	2,000 00	2,000 00	1,797 67
H Sundries	1,000 00	900 00	508 71
	<u>\$ 87,317 00</u>	<u>\$ 87,317 00</u>	<u>\$ 86,254 56</u>

As of March 31, 1944, there were 49 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: L. J. Beehler, \$3,000; R. A. Cameron, \$2,640; S. A. Cudmore, \$6,600; H. P. Howell, \$2,400; J. Muir, \$3,000.

As of March 31, 1944, 4 employees were receiving war duties supplements.

G Payments were made to the King's Printer.

Vote 348 (and Vote 521, Supplementary Estimates) Statistics

	Estimates	Allotments	Expenditures
A Salaries	739,140 00	727,140 00	714,023 05
B Cost of Living Bonus and Other Pay-list Items	80,075 00	92,075 00	90,618 53
C Telegrams, Telephones and Postage	4,500 00	4,500 00	3,974 64
D Equipment, Maintenance and Repairs	4,500 00	4,500 00	4,284 17
E Vital Statistics Fees	21,000 00	22,000 00	21,910 72
F Criminal Statistics Fees	18,000 00	18,000 00	16,153 28
G Printing and Stationery	75,000 00	75,000 00	73,945 72
H Photographic Supplies	2,000 00	2,000 00	1,426 81
I Educational Supplies	10,000 00	10,000 00	9,831 33
J Travelling Expenses	12,600 00	12,600 00	12,471 16
K Printing of Departmental Publications	54,700 00	54,700 00	54,304 04
L Rental of Equipment	50,000 00	51,000 00	50,582 00
M Conference on Provincial and Vital Statistics	2,000 00	2,000 00	1,841 50
N Sundries	5,000 00	3,000 00	1,970 37
O Special Assistance	25,000 00	25,000 00	15,757 04
	<u>\$1,103,515 00</u>	<u>\$1,103,515 00</u>	<u>\$1,073,094 36</u>

As of March 31, 1944, there were 492 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees where the amount was in excess of \$300 are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abell, A. S.	\$ 2,880 00		Ferguson, P. H.	2,400 00	
Bangs, R. G.	2,760 00		Finlayson, J. K.	2,400 00	
*Blyth, C. D.	2,760 00		Good, C. R.	2,400 00	
Bogue, A. H.	2,400 00		*Greenway, H. F.	3,720 00	\$ 969 55
Boyd, H.	2,760 00		Hall, C. H.	2,400 00	1,648 82
Brady, J. C.	2,760 00		Hayden, B. R.	2,760 00	
Brown, F. A. (Dec. 7)....	2,400 00		Hughes, F. W.	2,760 00	
Burton, G. L.	2,400 00		Kane, L. A.	3,840 00	
Chipman, A. M.	3,120 00		Keyfitz, N.	2,520 00	
Cohen, A.	3,240 00		Lanceley, W. H.	2,760 00	
Dehler, G. A.	3,000 00		Lewis, R. G. (Nov. 19)....	3,720 00	
Deslauriers, W. A.	3,360 00		Losee, W. H.	3,720 00	
Dougan, W.	3,240 00		Lowther, J. H.	3,720 00	590 78

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Marcil, R. R.	2,400 00	1,401 12	Perrier, G. W.	2,400 00	
*Marshall, H.	4,620 00		Pouliot, L. J.	2,760 00	
Marshall, J. T.	4,200 00		*Robbins, J. E.	3,240 00	
McAnsh, J.	3,360 00	529 36	*Roughsedge, M. E. K. ...	2,760 00	
*McArthur, I. S.	3,000 00		Smith, S. B.	3,720 00	
McDowall, R. J.	3,240 00		*Steedman, A. C.	2,760 00	
McKellar, N. L.	3,000 00		West, E. C.	2,400 00	
McLatchie, G. F.	2,400 00		Whimster, J. E.	2,400 00	
*McLeod, H.	3,240 00		Whitworth, F. E.	2,400 00	
Millar, W.	2,880 00		†Wilson, C. F.	4,020 00	601 98
Millward, A. E.	3,360 00		Wilson, W. L.	2,640 00	
Munro, J. R.	3,720 00		Wrong, G. S.	4,200 00	

* Received additional compensation—see following list.

† Travelling expenses paid from Vote 338.

As of March 31, 1944, there were 27 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): C. D. Blyth, \$600; H. F. Greenway, \$120; H. Marshall, \$600; I. S. McArthur, \$360; H. McLeod, \$480; J. E. Robbins, \$480; M. E. K. Roughsedge, \$480; A. C. Steedman, \$600.

E Payments were made to the provinces as follows: Prince Edward Island, \$155.24; Nova Scotia, \$1,336.56; New Brunswick, \$973.48; Quebec, \$6,872.28; Ontario, \$6,812.04; Manitoba, \$1,209.80; Saskatchewan, \$1,372.12; Alberta, \$1,618.44; British Columbia, \$1,560.76.

F Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

G K Payments all made to the King's Printer.

J The following employees, whose salary rates were under \$2,400, received travelling expenses in excess of \$300; G. P. Hillmer, \$378.88; R. Lafleur, \$2,824.85; A. L. Neal, \$514.95; J. R. Ricard, \$1,859.73; N. F. Sherman, \$2,107.47. See also "O" below.

L The International Business Machines Co., Ltd., Toronto, was paid \$49,354.75.

O Temporary clerical assistance, \$10,248.27; travelling expenses, \$3,693.06; printing and stationery, \$1,815.71.

Travelling expenses in excess of \$300 were paid from this allotment to the following employees whose salary rates were under \$2,400 per annum: A. C. Garvin, \$488.98; W. M. Mercer, \$543.42; R. A. Robertson, \$383.67; C. H. Robillard, \$315.15; L. E. Rowebottom, \$416.92.

Vote 349 Census of Population

	Estimates	Allotments	Expenditures
A Salaries	106,135 00	98,135 00	92,750 89
B Cost of Living Bonus and Other Pay-list Items	8,010 00	10,010 00	9,494 68
<i>Expenses in connection with the 1941 Census</i>			
C Temporary Assistance	370,800 00	405,800 00	400,466 12
D Cost of Living Bonus and Other Pay-list Items	73,740 00	74,740 00	73,665 91
E Equipment, Maintenance and Repairs	10,000 00	10,000 00	9,990 82
F Rental of Machines	14,000 00	14,500 00	14,415 46
G Photographic Supplies	26,000 00	26,000 00	23,069 00
H Printing and Stationery	12,000 00	12,000 00	6,364 38
I Census Reports	45,000 00	15,000 00	14,494 17
J Sundries (including Telegrams, Express, Travelling)	2,000 00	1,500 00	822 31
	<u>\$ 667,635 00</u>	<u>\$ 667,685 00</u>	<u>\$ 645,533 74</u>

As of March 31, 1944, there were 403 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: F. Belisle, \$2,700; J. L. Forsyth, \$3,000; *O. A. Lemieux, \$3,600; *A. H. Leneveu, \$3,000; A. L. Neal, \$4,020; A. J. Pelletier, \$4,620; *A. E. Thornton, \$3,000.

* Received additional compensation—see following list.

As of March 31, 1944, there were 20 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): O. A. Lemieux, \$420; A. H. Leneveu, \$720; A. E. Thornton, \$600.

E F The International Business Machines Co., Ltd., Toronto, was paid \$13,786.50.

E G H I Payments totalling \$52,030.03 were made to the King's Printer.

Vote 520 Contribution to Inter-American Statistical Institute.....	2,530 00
Expenditures.....\$	2,301 00

This payment was for Canadian membership dues in the Inter-American Statistical Institute.

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 350 Administration

	Estimates	Allotments	Expenditures
A Salaries	10,545 00	10,500 00	9,371 18
B Cost of Living Bonus and Other Pay-list Items.....	443 00	488 00	485 58
C Travelling Expenses, Printing and Sundries.....	1,920 00	1,920 00	1,376 15
	<u>\$ 12,908 00</u>	<u>\$ 12,908 00</u>	<u>\$ 11,235 91</u>

As of March 31, 1944, there were 4 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus on that date: F. E. Bawden, \$4,800; J. Melville, \$2,760.

C Travelling expenses, \$944.72; printing and stationery, \$195.89; sundries, \$235.54. J. Melville received travelling expenses amounting to \$670.97.

Vote 351 Atlantic Ocean	\$ 100,000 00
Expenditures.....	nil

Owing to war conditions, no subsidized sailings were found to be necessary between Canada and South Africa.

Vote 352 Western Local Services

	Estimates	Allotments	Expenditures
Prince Rupert, B.C., and Queen Charlotte Islands (Union Steamships Ltd.)	22,000 00	22,000 00	22,000 00
Vancouver and Northern ports of British Columbia (Union Steamships Ltd.)	15,000 00	15,000 00	15,000 00
Victoria, Vancouver, way ports and Skagway (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
	<u>\$ 57,000 00</u>	<u>\$ 57,000 00</u>	<u>\$ 57,000 00</u>

The name of the contractor to whom payment was made is shown above, in brackets, after each service.

Vote 353 (and (a) Vote 522, Supplementary Estimates; (b) Vote 445, Further Supplementary Estimates) Eastern Local Services

	Estimates	Allotments	Expenditures
Baddeck and Iona (Margaree Steamship Co., Ltd.).....	12,000 00	12,000 00	12,000 00
Chester and Tancook Island (S. G. Mason).....	1,600 00	1,600 00	1,600 00
Grand Manan and the Mainland (Eastern Canada Coastal Steamships, Ltd.)	33,000 00	33,000 00	33,000 00

	Estimates	Allotments	Expenditures
Halifax, Canso and Guysboro (Nova Scotia Shippers, Ltd.).....	10,000 00	10,000 00	7,430 55
Halifax, La Have and La Have River ports (Captain Almon Parks)	3,000 00	3,000 00	3,000 00
Halifax, Sherbrooke, Spry Bay and Tor Bay (Nova Scotia Shippers, Ltd.)	6,500 00	6,500 00	6,500 00
Halifax, South Cape Breton, Bras d'Or Lake ports and Bay St. Lawrence	7,500 00	7,500 00	
Halifax and ports on West Coast of Cape Breton (A. J. Burke and Co.)	6,000 00	6,000 00	3,923 05
Ile-aux-Coudres and Les Eboulements (A. Lajoie and J. Harvey)..	1,900 00	1,900 00	1,900 00
Mulgrave, Arichat and Canso (Canso Steamship Co., Ltd.).....	37,000 00	37,000 00	36,999 96
Mulgrave and Guysboro (A. J. Burke & Co.).....	14,000 00	14,000 00	14,000 00
Murray Bay and North Shore (Bras d'Or Bay Navigation Co.)..	50,000 00	50,000 00	50,000 00
Owen Sound and ports on Manitoulin Island and Georgian Bay (Owen Sound Transportation Co., Ltd.).....	35,000 00	35,000 00	35,000 00
Pelee Island and the Mainland (D. L. Goodison, \$4,825.21; Receiver General: first annual instalment of repayment of capital, \$5,000; interest on unpaid balance of purchase price of Steamer <i>Pelee</i> , \$1,174.79).....	11,000 00	11,000 00	11,000 00
Pictou, Mulgrave and Cheticamp (North Bay Steamship Co.)....	11,000 00	11,000 00	11,000 00
Pictou, Souris and the Magdalen Islands (Lovat Steamship Co.)..	55,000 00	55,000 00	55,000 00
Prescott, Ontario, and Ogdensburg, New York (Prescott and Ogdensburg Ferry Co.).....	11,640 00	11,640 00	11,640 00
Prince Edward Island and Newfoundland (Provincial Treasurer, Prince Edward Island).....	17,500 00	17,500 00	4,500 00
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd.)	44,000 00	44,000 00	44,000 00
Quebec, Natashquan and Harrington (Clarke Steamship Co.)....	127,500 00	127,500 00	127,500 00
Quebec or Montreal and Gaspé (Clarke Steamship Co.).....	90,000 00	90,000 00	90,000 00
Rimouski and Matane and points on the North Shore of the St. Lawrence (Lower St. Lawrence Transportation Co.).....	75,000 00	75,000 00	75,000 00
Riviere-du-Loup and Tadoussac and other North Shore ports (La Cie de Traverse de Riviere-du-Loup Tadoussac, Ltée)....	21,000 00	21,000 00	21,000 00
Saint John and Minas Basin ports (St. John Steamship Co.)....	5,000 00	5,000 00	4,422 90
Saint John, Westport and Yarmouth and other way ports (Hugh Cann and Son, Ltd.).....	10,000 00	10,000 00	10,000 00
Sydney and Bay St. Lawrence (North Shore Steamship Co.)....	22,500 00	22,500 00	22,500 00
Sydney and Bras d'Or Lake ports, West Coast of Cape Breton, and Prince Edward Island (Straits Shipping and Contracting Co.)	22,500 00	22,500 00	22,500 00
Sydney and Whytecomagh (New Bras d'Or Steamship Co.).....	16,000 00	16,000 00	16,000 00
	<u>\$ 757,140 00</u>	<u>\$ 757,140 00</u>	<u>\$ 731,416 46</u>

The name of the contractor to whom payment was made, is shown above, in brackets, after each service.

CANADA GRAIN ACT

Vote 354 Administration

	Estimates	Allotments	Expenditures
A Salaries	81,590 00	81,590 00	80,885 34
B Cost of Living Bonus and Other Pay-list Items.....	1,537 00	1,537 00	1,512 51
C Advertising	300 00	300 00	143 32
D Telegrams, Telephones, Postage, etc.....	1,000 00	1,000 00	1,515 93
E Equipment	500 00	500 00	280 21
F Miscellaneous Current Expenses.....	475 00	575 00	550 78
G Professional Services.....	2,000 00	2,000 00	535 15
H Rents	5,589 00	5,589 00	5,137 92
I Supplies	2,000 00	2,000 00	1,488 68
J Freight, Express, Cartage, etc.....	150 00	150 00	104 10
K Travelling Expenses	6,300 00	6,200 00	3,226 82
	<u>\$ 102,041 00</u>	<u>\$ 102,041 00</u>	<u>\$ 95,381 76</u>

As of March 31, 1944, there were 17 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in brackets): D. G. McKenzie, chief commissioner, \$12,000; W. H. Blatchford, \$7,500; R. S. Dundas, \$7,500 (Nov. 20); C. M. Hamilton, \$10,000; T. J. Harrison, \$7,500; D. A. MacGibbon, \$10,000; F. J. Rathbone, \$7,500; J. Rayner, \$4,620; J. Vallance, \$7,500.

As of March 31, 1944, 1 employee was receiving a war duties supplement.

H Includes an amount of \$3,769.92 paid to Traders Building Association, Winnipeg.

K Travelling expenses in excess of \$300 were paid to: C. M. Hamilton, \$374.60; T. J. Harrison, \$413.31; D. A. MacGibbon, \$367.98; D. G. McKenzie, \$1,181.97.

Vote 355 (and Vote 446, Further Supplementary Estimates) Operation and Maintenance, including Inspection, Weighing, Registration, etc.

	Estimates	Allotments	Expenditures
A Salaries	1,357,995 00	1,345,394 53	1,333,024 02
B Cost of Living Bonus and Other Pay-list Items.....	99,900 00	112,500 47	112,491 65
C Communication Services	11,000 00	11,000 00	10,786 04
D Equipment	5,000 00	5,000 00	4,447 26
E Miscellaneous Current Expenses.....	9,500 00	8,750 00	7,678 49
F Professional Services	3,200 00	3,200 00	2,967 00
G Rents	67,556 00	67,556 00	67,555 36
H Supplies	24,000 00	24,000 00	21,760 73
I Freight, Express, Cartage, etc.....	12,000 00	12,750 00	12,269 13
J Travelling Expenses	36,000 00	36,000 00	27,522 97
	<u>\$1,626,151 00</u>	<u>\$1,626,151 00</u>	<u>\$1,600,502 65</u>

As of March 31, 1944, there were 581 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees where the amount was in excess of \$300 are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, A. G.....	\$ 2,580 00		Byers, J.	2,880 00	
Ainsworth, C.	2,460 00		Campbell, E. H.....	2,880 00	
Ainsworth, T.	2,460 00		Capon, S. M.....	4,200 00 }	
Aitken, T. R.....	3,420 00		(Vote 344)	500 00 }	
Allan, K.	2,460 00		Carl, G. W.....	2,460 00	\$ 741 82
Anderson, A. A.....	2,460 00		Carruthers, H.	2,580 00	
Anderson, E.	2,460 00		Carruthers, J.	3,000 00	
Anderson, J. A.....	4,800 00		Casford, J. H.....	2,460 00	
Ardies, J. H.....	2,460 00		Chivers, W. C.....	2,880 00	
Armstrong, W.	3,000 00		Clarke, A. L. S.....	2,460 00	
Arnold, B. H. S.....	3,000 00		Cliff, E. W. (Sept. 15)....	2,880 00	
Axworthy, J. S.....	2,580 00		Closs, W. P.....	4,200 00	
Backus, F. E. (Mar. 5)....	2,880 00		Comba, W. H.	3,120 00	438 61
Barker, F.	2,460 00		Conacher, M.	2,880 00	903 85
Beard, H. W.....	2,460 00		Connell, J.	2,880 00	
Beck, W. J.....	2,880 00		Cooper, H. S.	3,000 00	
Benson, D. A.....	3,240 00		Corbett, B.	3,900 00	
Bird, A. E.....	2,460 00		Cousineau, J. I. R.....	3,000 00	
Bone, D.	2,880 00		Cracknell, C. W.	3,000 00	
Booth, J. H.....	3,000 00		Creighton, A. M.....	2,880 00	
Bottoms, R.	2,460 00		Cressman, L. L.	2,880 00	
Britten, J. F.....	2,460 00		Cuddy, J.	4,380 00	
Broomfield, H. H.....	2,880 00		Davis, N. G.	2,880 00	
Brown, E. H.....	2,880 00		Deakin, R. C.	2,400 00	
Brown, G.	2,880 00		Denman, A. E.	2,460 00	
Bruce, W.	2,460 00		Denney, S.	2,880 00	
Burn, A.	2,460 00		Dennis, W. A.	2,460 00	
Butler, F. T.....	2,880 00		Dollery, A. F.	4,200 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Drabble, S.	2,460 00		Linster, A.	2,880 00	
Duffus, C. M.	2,460 00		Ludlam, F. S.	5,400 00	451 84
Duguid, J. N.	2,880 00		Lyons, W.	3,000 00	
Dunnill, R. H.	2,460 00		MacDonald, A.	2,880 00	
Dykes, C. A. S.	2,880 00		MacDonald, D.	2,460 00	
Eaton, J. A.	3,000 00		MacDonald, N.	2,880 00	
Edwards, G.	2,880 00		MacDonnell, H. A.	2,880 00	
Elder, R.	2,460 00		MacDougall, D.	2,460 00	402 43
Eva, W. J.	2,700 00		MacGarva, J. H.	2,460 00	
Faulkner, A. J.	2,460 00		MacGoldrick, J.	2,880 00	
Ferguson, T. M.	3,000 00		MacLennan, A.	2,880 00	
Field, R. A.	2,460 00		MacNab, A. C.	2,460 00	
Forrester, R. E.	2,880 00		Main, J.	2,460 00	
Forsyth, J.	3,000 00		Mallon, M.	3,000 00	
Fowler, H. F.	2,880 00		Manahan, C. R.	4,000 00	
Fraser, P.	3,000 00		Manson, J. J.	2,460 00	529 60
Freestone, B. (Dec. 18) ..	2,400 00		Marples, P. J.	3,900 00	
Gage, G. R.	2,880 00		(Vote 344)	660 00	
Gardiner, M. R.	2,460 00		Matheson, C. E.	2,460 00	
George, H. C.	2,880 00		Matheson, J. W.	2,400 00	
Gibbon, R.	2,460 00		May, S. G.	2,460 00	
Gibbons, A. H.	2,880 00		McArthur, H.	2,880 00	
Gilliam, F. C.	2,460 00		McBeath, W. A.	3,000 00	
Glaister, R. L.	2,460 00		McCallum, M.	2,460 00	
Glenn, J.	2,880 00		McConnell, H. J.	2,460 00	
Godsalve, F.	2,460 00		McCracken, W. J.	3,000 00	
Good, H. J.	2,400 00		McFarlane, A. I.	2,880 00	
Goodfellow, W. R.	2,880 00		McGeagh, G. R.	3,000 00	
Gordon, E.	3,000 00		McKay, W.	3,000 00	
Gough, W. T.	2,460 00	905 34	McKeown, H. C.	2,460 00	
Gowe, C. H.	2,460 00		McLennan, D.	2,880 00	
Graham, I. P.	2,460 00		McLennan, J. L.	2,460 00	
Green, G. R.	2,880 00		McLennan, W.	2,880 00	
Green, R. D.	2,460 00	314 00	McMath, A. V.	2,400 00	
Green, S. H.	2,460 00		Menzies, D. C.	2,460 00	
Gunby, G. W.	2,880 00		Millar, W.	3,000 00	
Hamilton, C.	3,000 00		Miller, A.	3,900 00	
Harper, H. L.	2,880 00		Miller, T. A.	3,000 00	
Hasell, J.	2,460 00		Mills, A.	2,460 00	489 27
Hawes, S. J.	2,460 00		Moffatt, Q. C.	2,400 00	
Hester, F. W.	2,580 00		Moore, H.	2,460 00	
Hodgkinson, J. H.	2,880 00		Morton, D. G.	2,460 00	
Holland, A. E.	2,880 00		Munn, N.	2,880 00	
Hounslow, T. F.	2,460 00		Munro, J. R.	3,600 00	
Howes, E. C.	2,880 00	462 00	Nelson, A. E.	2,880 00	
Hueston, E. M.	2,460 00		Ogden, J. L.	2,460 00	
Humphrey, A. S.	2,460 00		O'Hagan, J.	3,240 00	
Humphrey, S. G.	2,460 00		Oldale, C. E.	2,880 00	
Hunter, J. C.	2,460 00		O'Neill, D. J.	2,400 00	
Hutchinson, W.	2,460 00		O'Neill, T.	2,880 00	
Insley, C. A.	3,000 00		Owen, A. T.	2,460 00	
Irons, T. E.	3,000 00	312 15	Parisien, E.	3,000 00	
Isaacs, C. E.	2,460 00	377 10	Parker, J. S.	2,580 00	
Jaffray, E. L.	3,000 00		Parsons, W. H.	2,460 00	
James, H. E.	2,400 00		Paxton, J.	2,880 00	
Jewett, T. J.	2,460 00		Penfold, S. D.	3,000 00	
Johnson, H. E.	2,880 00	275 96	Pike, J.	3,240 00	
Kerr, W.	2,880 00		Pilling, J.	2,460 00	
Lacey, C. J.	2,460 00		Pollock, J.	2,880 00	
Lacey, E. H.	2,880 00		Preston, A. (Nov. 1) ..	2,880 00	
Lang, R. G. A.	2,460 00		Preston, W.	2,460 00	
Lawson, W. J.	3,240 00		Priscott, A.	3,000 00	
Leask, S.	2,880 00		Pyatt, F.	2,880 00	
Leitch, E. L.	2,880 00		Pyett, G. E.	2,880 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Radmore, G. P.....	2,880 00	385 20	Sutherland, W.	2,400 00	
Reader, F. T.....	3,240 00		Taft, W.	3,780 00	
Reimer, H. H.....	2,460 00		Temple, H.	2,880 00	
Richardson, G. W.	3,000 00		Temple, R. J.....	2,460 00	
(Feb. 19)			Thomas, H. A.....	3,000 00	
Ritchie, F. G.....	3,000 00		Thompson, S. G.....	3,240 00	
Robb, S. J. K.....	2,880 00	682 65	Thorner, W.	3,240 00	
Robertson, C. E. S.....	2,880 00		Timbers, G. H.....	2,880 00	
Rosie, C.	2,880 00		Todd, W. T.....	3,960 00	
Ross, D.	2,880 00		Ursell, E. A.....	3,600 00	
Ross, D. E.....	2,880 00		Walker, D.	2,460 00	
Ross, J. A.....	3,960 00		Warren, F.	2,460 00	
Saunders, P. E.....	2,460 00		Wells, W. C.	2,460 00	
Scott, W. J.	2,460 00		White, G. G.....	2,400 00	
Sellick, S. T.....	2,460 00		White, H. G.....	3,240 00	
Shapton, W. F.....	2,460 00		Whitehurst, W. R.....	2,880 00	
Sheppard, C.	2,880 00		Wight, J. (Sept. 30).....	2,460 00	
Simmons, A.	2,880 00	285 85	Wilecock, P.	2,460 00	
Simpson, W.	2,460 00		Wilkinson, B.	2,460 00	
Slater, H. H.....	2,880 00		Wilson, J. H.....	2,460 00	
Smith, G. H.....	2,880 00		Wilson, W. J.....	3,000 00	
Smith, P. J.....	3,000 00		Winn, G. H.....	2,460 00	
Sparks, W. T.....	2,460 00	523 40	Wood, G.	2,460 00	
Spencer, W.	2,460 00		Wren, T. H.....	2,880 00	
Spittle, C. F.....	3,000 00		Wright, F.	2,880 00	
Stevens, F. G.....	2,460 00		Wright, J. T.....	3,000 00	
Storey, W. J.....	3,000 00				

As of March 31, 1944, 3 employees were receiving war duties supplements.

- C This amount expended for: postage, \$4,541.65; telegrams, \$1,001.49; telephones, \$5,242.90.
- F This amount includes the following expenditures: grain appeal tribunals, \$1,467; grain standards committees, \$1,500.
- G Payments over \$3,000 were: British Pacific Building, Vancouver, \$6,990; Department of Public Works, space in public building, Calgary, \$3,734.04; Fort William Commercial Chambers, \$18,313.56; McLeod Building, Edmonton, \$4,050; Traders Building Association, Winnipeg, \$28,113.72.
- H Payments to the King's Printer for printing and stationery, \$15,986.42.
- J The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses in excess of \$300: A. Barry, \$399.70; C. W. Brinkworth, \$501.62; F. G. Crowe, \$398.19; A. Gair, \$654.16; M. Goodale, \$521.60; G. Y. S. Green, \$320.70; H. Hayward, \$558.22; J. Hind, \$319.72; G. C. Hutcheson, \$525.16; B. Lanfear, \$304.86; W. Parton, \$333.10; W. R. Reid, \$327.01; H. Schofield, \$600.65; B. N. Smallman, \$1,385.98; D. Smith, \$316.17.

Removal expenses were: E. H. Alexander, \$337.38; F. L. Varley, \$297.17.

Vote 356 (and Vote 523, Supplementary Estimates) Canadian Government Elevators, including equipment

	Estimates	Allotments	Expenditures
A Salaries	207,055 00	216,755 00	215,214 26
B Cost of Living Bonus and Other Pay-list Items.....	23,910 00	26,210 00	26,151 00
C Telegrams, Telephones and Postage.....	2,300 00	2,300 00	2,279 65
D Equipment	30,000 00	30,000 00	23,822 80
E Lands, Buildings and Works.....	115,085 00	115,085 00	56,950 56
F Miscellaneous Current Expenses.....	55,007 00	45,257 00	45,253 14
G Rents	6,500 00	6,500 00	6,307 28
H Supplies	8,000 00	8,000 00	6,547 41
I Freight, Express and Cartage.....	400 00	400 00	170 46
J Travelling Expenses	4,000 00	4,000 00	1,842 27
K Purchase of Screenings.....	2,000 00	2,000 00	57 14
L War Risk Insurance.....	25,000 00	22,750 00	8,656 06
	\$ 479,257 00	\$ 479,257 00	\$ 393,252 03

As of March 31, 1944, there were 66 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): W. Ansell, \$2,400 (Jan. 23); A. Apperley, \$2,700; F. A. Bowell, \$2,940; G. J. P. Brohman, \$2,400; R. B. Dahl, \$3,000; E. R. Field, \$2,400; W. Finlayson, \$2,400; H. Halliwell, \$3,000; R. Hetherington, \$6,000; T. W. McCann, \$2,700; J. S. McMaster, \$2,700; W. J. McMullen, \$3,000; E. C. Millar, \$2,800; A. Munro, \$2,400; G. E. North, \$2,400; J. Pickering, \$3,420.

As of March 31, 1944, 1 employee was receiving a war duties supplement.

DEF Suppliers receiving \$3,000 or more: Canadian Wheat Board, \$4,756.55; City of Calgary, \$3,654.15; City of Edmonton, \$6,934.08; Farris & Nash, Prince Rupert, \$43,056.84; City of Lethbridge, \$3,914.40; National Light & Power Co., Moose Jaw, \$10,190.08; Northern British Columbia Power Co., Prince Rupert, \$4,800; Poole Construction Co., Edmonton, \$8,895; City of Saskatoon, \$8,926.50.

G Includes payments to Canadian Pacific Railway Co., for rental of siding at Lethbridge elevator, \$1,680; Fort William Commercial Chambers, \$1,582.80.

J Travelling expenses in excess of \$300 were paid to: R. Hetherington, \$854.21.

L War risk insurance on elevator properties, \$8,657.97, less the sum of \$1.91 over-refunded from war risk insurance on grain.

General: Expenditure by units was as follows: Calgary, \$48,009.05; Edmonton, \$64,901.80; Lethbridge, \$36,203.21; Moose Jaw, \$73,220.27; Port Arthur, \$5,918.92; Prince Rupert, \$69,823.82; Saskatoon, \$71,942.64; Head Office, Fort William, \$21,209.88; Winnipeg Office, \$2,022.44.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 4,150 00

NATIONAL RESEARCH COUNCIL

Vote 357 Salaries and other expenses of the National Research Council

	Estimates	Allotments	Expenditures
A Salaries	496,816 00	476,816 00	425,561 92
B Cost of Living Bonus and Other Pay-list Items.....	25,852 00	25,852 00	25,556 50
C Postgraduate Scholarships	35,000 00	33,256 25	33,256 25
D Grants in Aid of Research	189,175 00	152,075 45	152,075 45
E National Research Council Laboratories.....	239,577 00	326,799 06	326,799 06
F General Administration	22,950 00	22,950 00	15,039 40
G Sundries	15,000 00		
	1,024,370 00	1,037,748 76	978,288 58
H Less Outside Revenue	125,000 00	138,378 76	138,378 76
	\$ 899,370 00	\$ 899,370 00	\$ 839,909 82

The amounts shown as allotments authorized were approved by the National Research Council under Section 10 (e) of the Research Council Act, c. 177, R.S.

As of March 31, 1944, there were 211 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C. J., Acting President	\$ 12,000 00		Cambron, A.	4,200 00	
*Adams, G. A.	3,060 00		Cook, S. J.	5,200 00	
Babbitt, J. D.	2,700 00		Cook, W. H.	6,500 00	\$ 390 63
*Ballard, B. G.	4,200 00		Courtice, W. H.	4,140 00	
*Bayley, C. H.	3,300 00		Crackwell, E. J.	2,400 00	
Biggar, R.	2,640 00		Davis, C. W.	2,700 00	
Boyle, R. W.	8,000 00		*Dilworth, P. B.	2,460 00	1,459 01
Brown, A. G.	2,700 00		Dore, J. I.	2,700 00	
			Eagleson, S. P.	5,220 00	598 27

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Evans, G. B.	2,400 00		Manske, R. H. (Jan. 1) ..	4,200 00	
*Field, G. S.	3,300 00		Manson, J. M.	3,180 00	
Field, R. H.	4,200 00		*Marion, L. E.	3,300 00	
Freeth, F. W.	2,520 00		*Marshall, J. B.	2,460 00	
*Gallay, W.	3,720 00		Mather, D. T.	2,700 00	
Gibbons, N. E.	3,480 00		Morrison, W. A.	2,700 00	
Gill, M. S.	3,300 00		Murphy, S. J.	3,300 00	
Gishler, P. E.	3,300 00		Niven, C. B.	3,720 00	
Grace, N. H.	3,480 00		*Orr, J. L.	2,460 00	
Grant, A. J.	4,200 00		Paradis, R.	2,700 00	
Green, F. G.	4,200 00		Parkin, J. H.	7,700 00	433 86
*Green, J. J. (Apr. 13) ..	3,300 00		Puddington, I. E.	3,300 00	
*Griffith, T. R.	2,700 00		Renouff, S. W. B.	2,520 00	
Halferdahl, A. C.	4,200 00		*Rose, D. C.	4,200 00	
Henderson, J.	2,700 00		*Rosser, F. T.	2,940 00	
Hoff, R. W.	4,020 00		Ruedy, R.	3,300 00	
Hopkins, C. Y.	3,600 00		*Sanders, F. H.	3,180 00	
*Hopkins, J. W.	3,060 00		*Simpson, J. H.	2,580 00	
Hossack, J.	3,420 00		*Smith, D. S.	2,460 00	
*Howlett, L. E.	3,300 00		Stearie, E. W. R.	7,100 00	
*Hurst, D. G.	2,460 00		Stedman, D. F.	4,020 00	
*Johnson, J. S.	2,700 00		Strader, L. E.	2,400 00	
Katz, M.	3,720 00		Tapp, J. S. (May 1)	3,000 00	
*Klein, G. J.	3,300 00		Thomson, W. W.	3,300 00	
*Kuhring, M. S.	2,700 00		*Tupper, K. F.	3,300 00	1,467 25
Larose, P.	4,200 00	405 53	*Turnbull, L. G.	2,700 00	
Lathe, F. E.	8,000 00	418 66	Tweedie, A. S. (Sept. 18) ..	2,460 00	
*Laurence, G. C.	3,300 00		Van Winsen, A.	3,300 00	
*Ledingham, G. A.	3,060 00		Watson, C. E.	3,400 00	
Leroy, D. J.	3,000 00		Watson, W. H.	3,300 00	
Light, A. K.	3,300 00		*West, G. O.	2,400 00	
MacConkey, G. A.	2,700 00		Whalley, M. E.	2,820 00	
(Sept. 17)			Wolochow, D.	4,200 00	760 92
MacMorrán, G.	2,580 00		Woodcock, A. H.	3,000 00	
Malloch, J. G.	4,200 00				

* Received additional compensation—see following list.

As of March 31, 1944, there were 49 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rate paid at that date, or at date of discontinuance as shown): G. A. Adams, \$420; B. G. Ballard, \$240; C. H. Bayley, \$540; P. B. Dilworth, \$480; G. S. Field, \$540; W. Gallay, \$480; J. J. Green, \$720, (Apr. 13); T. R. Griffith, \$360; J. W. Hopkins, \$300; L. E. Howlett, \$540; D. G. Hurst, \$240; J. S. Johnson, \$1,140; G. J. Klein, \$720; M. S. Kuhring, \$480; G. C. Laurence, \$540; G. A. Ledingham, \$420; L. E. Marion, \$420; J. B. Marshall, \$480; J. L. Orr, \$480; D. C. Rose, \$420; F. T. Rosser, \$180; F. H. Sanders, \$300; J. H. Simpson, \$120; D. S. Smith, \$240; K. F. Tupper, \$540; L. G. Turnbull, \$240; G. O. West, \$300.

Travelling expenses in excess of \$300 were paid as follows to (a) employees whose salary rates were under \$2,400, (b) employees whose salaries were paid from other accounts, and (c) individuals who were not receiving salaries: J. B. Collip, \$540.84; E. P. Fetherstonhaugh, \$475.73; J. A. Gray, \$429.02; R. Newton, \$719.81; G. M. Shrum, \$927.85; F. T. Fitch, \$666.23; N. K. Smith, \$370.74.

C Scholarships were awarded to students undertaking research in conjunction with their post-graduate studies at Canadian Universities.

D Grants given for the purpose of aiding investigations on problems, and to promote the development of research, \$152,075.45. Of this amount, \$139,453.84 was transferred to the Trust Fund and placed to the credit of various Committees; \$10,526.30 was paid direct to individuals for the purpose of carrying on scientific work and the balance, \$2,095.31, was required for the purpose of furthering international affiliations.

H Outside Revenue—Amounts aggregating \$138,378.76 were transferred from the Special Fund and applied as refunds against expenditures in the following allotments in the amounts listed: Post-graduate Scholarships, \$18,256.25; Grants in aid of Research, \$47,900.45; National Research Council Laboratories, \$72,222.06.

Suppliers receiving \$5,000 or more: Canadian Industrial Alcohol Co., Ltd., Montreal, laboratory supplies, \$5,575.19; Central Scientific Co., Ltd., Toronto, scientific instruments and laboratory apparatus, \$9,146.56; Eastview Bus Service Ltd., Eastview, Ontario, transportation, \$8,960.50; Hydro-Electric Power Commission of Ontario, light and power, \$27,451.75; King's Printer, Ottawa, printing and stationery, \$17,260.78; Marchand Electrical Co., Ltd., Ottawa, electrical equipment and supplies, \$7,671.66; McColl-Frontenac Oil Co., Ltd., Toronto, lubricating supplies, \$5,276.95.

WAR

War Allotments and Expenditures

See Page		Allotments 1943-44	Expenditures 1943-44	Refunds to Previous Years' War Expenditures in 1943-44	Total Expenditures to date
CURRENT					
Y-19	Canadian Shipping Board Adminis- tration.....	69,710 00	69,147 31		205,022 78
Y-20	Export Permit Branch Administra- tion.....	137,295 00	136,848 27		282,129 24
Y-20	Gift of Wheat to Greece.....	8,808,005 00	8,797,844 75		12,633,331 10
Y-20	Canadian Shipping Board—Revol- ving Chartering Fund.....	250,000 00			15,000 00
Y-20	Shipping Priorities Committee Ad- ministration.....	43,052 00	39,848 11		57,234 47
Y-21	Steamship Subsidies—War Stab- ilization Fund.....	500,000 00	498,729 94		818,333 03
Y-21	Government Trade Commissioner's Office, Washington—Installation of elevator.....	8,000 00			
Y-21	Canadian Export Board— Administration.....	1,800 00	633 59		633 59
Y-21	Revolving Fund.....	50,000 00			
Y-21	Unallocated refund (adjusted in 1944-45).....			3 00	(Cr.) 3 00
NATIONAL RESEARCH COUNCIL					
Y-21	Special War Activities.....	2,704,302 00	2,557,547 07	8,410 18	4,661,253 05
Y-23	Extension to Heating Plant at Montreal Road Laboratories.....	95,822 00	82,358 74		96,535 90
NON-CURRENT					
	†Drawback Claims for Millers.....				3,000,000 00
NATIONAL RESEARCH COUNCIL					
	New Annex Laboratories.....				607,495 08
	Special Secret Problem "Habbakuk".....				53,370 80
	*Scientific and Technical Work.....				386,721 37
	*Radio Direction Finder.....				523,522 62
	*Explosive Testing Laboratories.....				54,778 06
					23,395,358 09
	Less: Miscellaneous War Revenues, 1943-44.....				238,136 92
		<u>\$12,667,986 00</u>	<u>\$12,182,957 78</u>	<u>\$ 8,413 18</u>	<u>\$23,157,221 17</u>

* Merged with "Special War Activities" in 1942-43.

† Under Department of Finance in the current fiscal year.

Allotment: Canadian Shipping Board Administration	69,710 00
Expenditures	69,147 31

As of March 31, 1944, there were 15 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over: B. W. Corbett, \$3,600; B. A. Macdonald, \$4,500.

Travelling expenses in excess of \$300 were paid to: J. P. Boyle, \$1,398.13; H. B. Clark, \$2,464.42; F. T. Cuttle, \$1,110.27; J. H. Hamilton, \$381.27; A. L. Lawes, \$1,215.84; A. L. W. MacCallum, \$4,328.69; B. A. Macdonald, \$801.27; L. J. Pattington, \$3,251.88.

A. L. Lawes, technical adviser to the Canadian Shipping Board at Washington, serving without salary, was paid a per diem allowance of \$20 U.S. funds.

An amount of \$3,600 was paid to J. H. Hamilton, representative of the Canadian Shipping Board in Vancouver and secretary of the Vancouver Merchants' Exchange for office accommodation and clerical assistance in Vancouver.

Allotment: Export Permit Branch Administration	137,295 00
Expenditures	\$ 136,848 27

A classification of expenditures follows: salaries and other pay-list items, \$111,144.85; travelling expenses, \$1,861.37; printing and stationery, \$8,366.33; telegrams, telephones, postage, \$14,746.11; sundries, \$726.61.

As of March 31, 1944, there were 77 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *W. A. Barclay, \$2,640; W. N. Barron, \$2,520; *G. R. Heasman, \$4,980; T. G. Hills, \$2,520; H. W. Jordan, \$2,520; J. A. MacDonald, \$2,940; G. McLeod, \$2,880; E. B. Wright, \$3,000; *R. T. Young, \$4,080.

* Received additional compensation—see following list.

As of March 31, 1944, there were 5 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): W. A. Barclay, \$360; G. R. Heasman, \$1,000; R. T. Young, \$240.

Travelling expenses in excess of \$300 were paid to: V. E. Duclos, \$395.58; T. R. Kinsella, \$650.75.

Allotment: Gift of Wheat to Greece	8,808,005 00
Expenditures	\$8,797,844 75

P.C. 92 4430, May 27, 1942, authorized the purchase and transfer of 15,000 tons of wheat per month to be provided as a free gift to the people of Greece. The Government of Sweden agreed to charter Swedish ships for this purpose, for which expenditure it will be reimbursed by the Greek Government.

This year, there were 6,865,769½ bushels of wheat purchased and shipped, making a total of 10,736,797½ bushels purchased and shipped to March 31, 1944.

Allotment: Canadian Shipping Board—Revolving Chartering Fund	\$ 250,000 00
Expenditures	nil

Under authority of P.C. 2,2323, April 4, 1941, amended by P.C. 2,2787, April 22, 1941, the Canadian Shipping Board was authorized to charter any suitable vessels, irrespective of registry, that could be secured for use in any essential Canadian export and import trade in regard to which the Board may deem it necessary. Working capital was to be provided from the War Appropriation for a revolving fund, to which expenditures were to be charged and revenues credited.

In the fiscal year 1942-43, net expenditures in connection with the operations of this revolving fund were \$15,000.

In the present fiscal year, an Open Account was established and the War Allotment of \$250,000 was transferred thereto but, towards the close of the year, it was decided that the relative annual allotment should be operated as the revolving fund. As a result of this decision, and also the fact that revenues in connection with the year's operations exceeded the expenditures, the amount was refunded to the War Appropriation. The revenues and expenditures in connection with this project are shown under Open Accounts, Sundry Suspense Accounts further on in this Section.

Allotment: Shipping Priorities Committee Administration	43,052 00
Expenditures	\$ 39,848 11

Under P.C. 8487, October 31, 1941, a Shipping Priorities Committee was appointed for the purpose of ascertaining shipping cargo space requirements having regard to the necessities of the war effort, and the extent to which they can be met by use of ships of Canadian registry or by ships provided by the United Kingdom Ministry of War Transport; also to present to competent authority of the Government of the United States requests for the allotment of cargo space in ships controlled by that country.

A classification of expenditures follows: salaries and other pay-list items, \$34,339.85; travelling expenses, \$1,285.55; printing and stationery, \$932.82; telegrams and telephones, \$3,289.89.

As of March 31, 1944, there were 19 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *B. C. Butler, \$4,080; L. J. Gleeson, \$3,000; *P. V. McLane, \$4,080; E. J. McMeekin, \$3,420; W. G. Poy, \$2,400.

* Received additional compensation—see following list.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rate paid at that date): B. C. Butler, \$240; P. V. McLane, \$240.

Travelling expenses in excess of \$300 were paid to: P. V. McLane, \$861.27.

Allotment: Steamship Subsidies—War Stabilization Fund	500,000 00
Expenditures	\$ 498,729 94

Under P.C. 5653, July 2, 1942, additional subsidies were authorized to be paid to the contractors to meet the abnormally increased expenditures resulting from the payment by the contractors of war bonuses to the crews, war risk insurance, increased cost of fuel, etc.

Payments were made to the following: Bras d'Or Bay Navigation Co., Quebec, \$3,482.75; A. J. Burke & Co., Halifax, \$1,785; Canadian Pacific Railway Co., \$194,036.48; Hugh Cann and Son, Ltd., Yarmouth, \$6,317.65; Clarke Steamship Co., Ltd., Quebec, \$111,560.25; Eastern Canada Coastal Steamships, Ltd., Saint John, \$7,715.26; Lovat Steamship Co., Ltd., Halifax, \$10,450.97; Lower St. Lawrence Transportation Co., Ltd., Quebec, \$32,949.73; New Bras d'Or Steamship Co., Ltd., Sydney, \$1,122.01; North Bay Steamship Co., Ltd., Port Hood, N.S., \$705; North Shore Steamship Co., Ltd., Sydney, \$3,759.24; Northumberland Ferries, Ltd., Charlottetown, \$4,643.21; Capt. Almon Parks, East La Have, N.S., \$495; St. John Steamship Co., \$558.94; La Cie de Traverse de Riviere-du-Loup-Tadoussac Ltée., Riviere-du-Loup, \$1,506.16; Union Steamships Ltd., Vancouver, \$117,642.29.

Allotment: Government Trade Commissioner's Office, Washington—Installation of Elevator \$	8,000 00
Expenditures	nil

No accounts were submitted for payment prior to the close of the fiscal year.

Allotment: Canadian Export Board—Administration	1,800 00
Expenditures	\$ 633 59

Under the terms of P.C. 70, January 31, 1944, the Canadian Export Board was established for the purpose of making available Government facilities for the execution of export transactions relating to such markets as cannot be served by normal commercial facilities.

Expenditure includes the salary of C. B. Doheney for the month of March, \$360; travelling expenses of E. G. Shafer, \$269.77.

Allotment: Canadian Export Board—Revolving Fund	\$ 50,000 00
Expenditures	nil

Under authority of P.C. 70, January 31, 1944, a revolving credit was to be established in the name of the Canadian Export Board. The allotment was not required during the fiscal year.

Allotment: National Research Council—Special War Activities	2,704,302 00
Expenditures	\$2,557,547 07

Expenditures incurred in undertaking scientific and development work related to Canada's war effort in the solution of problems submitted by Departments, Boards and industry. In addition to this allotment \$598,967.01, received as revenue for services rendered, was expended.

As of March 31, 1944, there were 776 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alcock, N. Z.	\$ 2,580 00	\$ 1,685 44	King, W. S.	2,580 00	
Allen, C. E.	2,460 00		Laidlaw, A. M.	3,600 00	1,347 40
Ashford, W. R.	2,700 00		Leslie, J. D.	2,580 00	
Bailey, R.	2,460 00		Little, W. C. (Jan. 16)	3,240 00	
Barnes, J. C.	3,060 00		Maas, O.	7,500 00	387 80
Barss, W. M.	2,460 00		MacKinnon, K. A.	4,400 00	
Bell, J. H.	2,700 00		Mann, K. C.	3,180 00	
Bell, J. W.	3,600 00	1,216 44	Marshall, J. S. (Jan. 21) ..	2,700 00	2,228 77
Beveridge, H. N.	2,580 00	1,613 87	McCulloch, A. J.	2,460 00	
Bewick, H. A.	2,700 00		McKay, K. G.	2,700 00	
Bott, G. E.	3,600 00		McKay, R. W. (Jan. 21) ..	3,300 00	
Breeze, J. E.	2,820 00		McKinley, D. W. R.	3,480 00	522 03
Brown, E. A.	2,700 00		McLeish, C. W.	2,700 00	746 53
Bruce, W. (Sept. 19)	2,460 00		Meager, G. V.	2,460 00	458 29
Brunton, D. C.	2,580 00		Michael, T. H. G.	2,460 00	
Burr, E. G.	4,200 00		Miller, G. A.	2,820 00	
Cameron, W. M.	2,400 00		Mohun, W. A.	3,000 00	452 40
Campbell, R.	2,580 00		Mounce, G. R.	2,820 00	
Carman, P. D.	2,700 00		Neale, M. J.	2,580 00	1,899 48
Cave, H. M.	3,300 00		Parsons, H. E.	3,480 00	1,049 47
Clarke, F.	2,820 00		Patten, R. H. (Sept. 30) ..	4,200 00	
Cohen, M.	2,820 00		Poole, F. A.	2,820 00	
Covington, A. E.	2,460 00		Pye, H. T.	2,400 00	
Davidson, H. H.	2,580 00		Retallack, J. G.	2,460 00	1,122 18
Davis, J. F.	2,580 00		Robinson, E. F. V.	2,460 00	1,996 97
Downing, D. C. (Feb. 24) .	2,580 00		Robinson, G. de B.	3,500 00	
Drover, C. E. (Sept. 19) ...	2,460 00		Rouillard, C. D.	3,200 00	
Duchastel, P. A.	2,940 00		Rugg, H. H.	2,460 00	
Duckworth, H. E.	2,580 00		Samolewicz, J.	3,060 00	672 84
Dunlap, J. A.	2,460 00		Seed, C. E.	2,640 00	
Emond, G. A.	2,400 00		Shenstone, A. G.	4,200 00	3,999 98
Ferguson, A. J.	2,700 00	1,474 20	Sheppard, J. R.	4,200 00	
Fitch, F. T.	2,700 00		Simpson, J. A.	2,460 00	
Freeman, R. E. (July 1) ..	2,460 00		Smith, D. P.	2,460 00	
Gillies, A.	2,700 00		Smyth, H. R.	3,480 00	1,326 39
Gould, S. H.	3,180 00		Spinks, J. W. T.	4,400 00	
Gunning, H. E.	2,700 00		Stanyer, A. E.	2,460 00	
Haight, H. V.	2,400 00		Sutherland, G. A.	3,060 00	
Hamilton, J. B.	3,600 00		Watson, R. W.	2,460 00	
Happe, W. H. (Jan. 1) ...	3,300 00	1,307 15	Weatherburn, A. S.	2,460 00	
Harrison, R. D.	3,060 00	476 65	Webb, E. L.	2,700 00	
Henderson, W. J.	3,300 00	737 37	West, D. L.	3,480 00	
Hushley, W.	2,460 00		Wickson, A. K. (Aug. 27) ..	2,820 00	
Hutcheon, N. B. (Sept. 3) .	2,700 00		Wilkinson, W. C.	2,700 00	633 96
Jones, C. K.	2,460 00		Wilson, W. R.	2,580 00	
Kennedy, J. E.	2,580 00		Work, E. A.	2,700 00	
			Young, A. C. (Dec. 1)	3,000 00	305 91

As of March 31, 1944, there was one employee receiving a war duties supplement.

Travelling expenses in excess of \$300 were paid as follows to (a) employees whose salary rates were under \$2,400, (b) employees whose salaries were paid from other sources and (c) individuals who were serving without salaries: C. J. Mackenzie, \$883.72; J. D. Babbitt, \$1,833.37; F. E. Beamish, \$388.21; J. S. L. Browne, \$349.47; A. C. Burton, \$332.19; A. Cambren, \$311.62; J. B. Collip, \$1,215.43; I. Contorowitz, \$382.17; J. Craigie, \$164.99; O. F. Denstedt, \$308.83; D. Driscoll, \$307.19; A. M. Eastham, \$924.29; H. Ferris, \$300.78; W. Gallay, \$1,117.85; R. A. Glaser, \$2,742.06; G. Goodwin, \$605.59; A. R. Gordon, \$364.70; N. H. Grace, \$427.63; V. Graham, \$1,426.25; T. R. Griffith, \$1,096.38; W. L. Haney, \$1,224.10; R. D. Hiscocks, \$521.21; A. D. Hood, \$345.35; K. B. Jackson, \$1,735.20; P. A. Kendrick, \$400.72; S. D. Koweh, \$301.45; G. A. Ledingham, \$348.72; K. A. MacKinnon, \$450.90; J. G. Malloch, \$716.85; J. M. Manson, \$1,828.57; H. W. McRae, \$926.82; C. A. Mitchell, \$434.42; W. A. Morrison, \$852.24; J. L. Orr, \$673.39; E. B. Paul, \$572.14; W. Penfield, \$3,467.17;

E. G. Pulleyblank, \$1,428.61; D. C. Rose, \$1,359.63; F. H. Sanders, \$1,318.25; R. F. Stappell, \$456.62; D. R. Storey, \$590.34; P. H. T. Thordakson, \$599.17; I. Turnbull, \$200; W. H. Webster, \$382.60; G. F. Wright, \$3,301.81.

Suppliers receiving \$5,000 or more: Alpha Arcon Radio Co., Ltd., Toronto, radio supplies, \$6,598.38; Aerovox (Canada) Ltd., Hamilton, radio condensers, \$6,995.64; Brantford Coach and Body Ltd., Brantford, trailer with equipment, \$7,009.05; British Machine Tools and Supplies, Montreal, tools and supplies, \$7,683.87; British Security Co-ordination, New York, telekrypton circuit, \$93,648.97; Canadian General Electric Co., Ltd., Toronto, electrical equipment and supplies, \$37,008.88; Canadian Industrial Alcohol Co., Montreal, laboratory supplies, \$6,270.62; Canadian Marconi Co., Montreal, radio equipment and supplies, \$18,600.87; Canadian Vickers Ltd., Montreal, aircraft supplies, \$7,131.77; Canadian Westinghouse Co., Ltd., Ottawa, electrical equipment and supplies, \$8,247.23; Central Scientific Co., Ltd., Toronto, scientific instruments and laboratory apparatus, \$6,765.85; Commonwealth Electric Corporation Ltd., Welland, electric generators, \$5,454.74; Coulter Copper and Brass Ltd., Toronto, equipment and supplies, \$35,689.07; Dalhousie University, Halifax, use of laboratories and equipment, \$44,602.50; Defence Industries Ltd., Montreal, material and supplies, \$9,433.39; Dominion Bridge Co., Ltd., Ottawa, steel and iron works, \$16,765.81; Dynamatic Corporation Ltd., Kenosha, Wis., dynamometer and accessories, \$26,153.82; E. D. H. Company, Ottawa, electrical appliances, \$13,770.54; D. Kemp Edwards Ltd., Ottawa, lumber, \$6,937.20; Esterline Angus Co., Ltd., Indianapolis, Ind., electrical instruments, \$12,051.33; G. M. French Lumber Co., Ottawa, lumber, \$5,232.39; D. Gestemer Co., Ltd., Toronto, office equipment and supplies, \$6,756.38; Hammond Manufacturing Co., Ltd., Guelph, industrial transformers, \$19,789.41; Charles Higgerty, Ottawa, customs and brokerage, \$24,589.77; International Resistance Co., Philadelphia, Penn., material and supplies, \$6,275.97; E. Long Ltd., Orillia, engineering works, \$8,916.48; Marchand Electrical Co., Ottawa, electrical equipment and supplies, \$12,631.79; McColl-Frontenac Oil Co., Ltd., Toronto, \$5,557.57; National Fibre Co., Ltd., Toronto, \$8,778.77; Northern Electric Co., Ottawa, electrical supplies, \$16,998.86; J. Frank Raw Co., Toronto, drafting supplies, \$6,022.08; Raytheon Manufacturing Co., Waltham, Mass., electrical equipment, \$14,911.86; Research Enterprises Ltd., Leaside, Ont., \$126,013.53; Spurgeon of Canada Ltd., London, radio equipment, \$21,708.26; Sprague Specialties Co., North Adams, Mass., radio equipment, \$6,294.18; Sylvania Electric Products Inc., Emporium, Penn., electrical supplies, \$6,459.59; Waukesha Motor Co., Waukesha, Wis., motor engines, \$6,535.70; A. R. Williams Machinery Co., Ltd., Toronto, machinery supplies, \$7,314.69.

The following amounts were paid in connection with contracts: Doran Construction Co. Ltd., Ottawa, construction of hanger stand and dynamometer room, new fire hazard and hydraulic laboratory, and icing tunnel, contract under Department of Munitions and Supply, payment on account, \$157,800.07 (total payments to date \$195,802.76); Taller and Cooper, Jersey City, New Jersey, construction of wind tunnel balance system, \$9,273.25 (total payments to date \$97,440.55).

Allotment: National Research Council—Extension to Heating Plant at Montreal Road	
Laboratories	95,822 00
Expenditures	\$ 82,358 74

Doran Construction Co., Ltd., Ottawa, was paid \$63,093.18 on account of contract for construction of an addition to the Heating Plant (total payments to date \$74,080.42).

Expenditures for other Departments

Services were rendered and work performed by the National Research Council for other Departments, the expenditures for which were charged to the accounts of such Departments in the amounts indicated: Department of Munitions and Supply, \$535,682.88; Department of National Defence—Air Services, \$256,394.64, Army Services, \$560,167.94, Naval Services, \$331,653.80.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44	178,416 39
Previous years—Collectable	2,293 28
—Uncollectable	42,184 64
Total	\$ 222,894 31

Previous years—Uncollectable: There are eight items in excess of \$1,000 each included in an amount of \$37,432.79, which is the total of approximately 200 old balances due on Cullers' Fees.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To Sundry Government Agencies—Departmental—</i>				
A Board of Grain Commissioners (Canada Grain Act)	13,047 48	596,003 39	583,632 87	676 96
Miscellaneous—				
B Sale of Steamer <i>Pelee</i>	30,000 00	5,000 00		25,000 00
	<u>\$ 43,047 48</u>	<u>\$ 601,003 39</u>	<u>\$ 583,632 87</u>	<u>\$ 25,676 96</u>

A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital and to meet freight charges and weighing and inspection fees on grain shipped to or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

B P.C. 9144, October 6, 1942, approved of the sale of the Steamer *Pelee* to D. L. Goodison, Blenheim, Ont., for \$40,000. In accordance with the terms of the sale, \$10,000 was deposited to the credit of this account in 1942-43, leaving a debit balance of \$30,000.

The amount of \$5,000 shown as receipts represents the first annual instalment of repayment of capital deducted from the subsidy (see page Y-13) paid to the contractor. Interest due on the unpaid balance, amounting to \$1,174.79 (also deducted from subsidy) appears in the revenue section of this Department under Return on Investments.

[9] Floating Debt

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Outstanding Cheques and Warrants—</i>				
Wheat Bonus Certificates	\$ 9,839 20		\$ 2,020 72	\$ 7,818 48

Pursuant to the Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Alberta, Saskatchewan and Manitoba in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer, or grain dealer, as defined by the Canada Grain Act. A net amount of \$12,708,062.18 as bonus was paid in this respect to March 31, 1933. In the fiscal year 1932-33, an amount of \$11,838.55 was credited to this account to meet outstanding certificates. During the period April 1, 1933, to March 31, 1943, certificates amounting to \$1,999.35 were redeemed leaving a balance of \$9,839.20 in the account.

During the present fiscal year it was ascertained that the amount originally credited to this account was in excess of the value of outstanding certificates, and the amount of the excess, \$1,550.67, was transferred to Special Receipts, Refunds of Previous Years' Special Expenditure, of the Department of Finance. Certificates totalling \$470.05 were redeemed during the year.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Board of Grain Commissioners—Grain Over- ages	5,555 44	4,078 65		9,634 09
B Board of Grain Commissioners—Default Trust Account.....		450 00	450 00	
C National Research Council—Special Fund...	35,035 56	692,041 54	726,498 17	578 93
D National Research Council Sir Frederick Banting Fund—War Technical and Scientific Development Committee	602,647 86	27,631 81	59,723 34	570,556 33
E National Research Council—Trust Fund.....	387,065 76	433,506 05	367,697 71	452,874 10
F National Research Council—Royalties and Patent Rights	84,747 13	117,208 93	55,081 50	146,874 56
G United Kingdom War Office Agricultural Products	34		34	
	<u>\$1,115,052 09</u>	<u>\$1,274,916 98</u>	<u>\$1,209,451 06</u>	<u>\$1,180,518 01</u>

A With respect to the annual weigh-up of grain in store in elevators as required by sections 138 and 138 (a) of the Canada Grain Act, c. 5, 1930, net overages disclosed in each Crop Year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of net overages for the present year, \$4,078.65, were deposited in this account.

B The account in the current year was used for the purpose of recording the matured interest earned on securities held as surety for licensees. An amount of \$450, being the interest received, was deposited to the credit of the account and subsequently this amount was paid over to the licensees.

C This account represents revenue of the National Research Council derived from laboratory fees, sale of publications, etc., which under the authority of the Research Council Act, c. 177, R.S., may be spent by the Council. Disbursements include amounts transferred to parliamentary appropriations in reduction of expenditures therefrom, as well as amounts transferred to the Trust Fund.

D This fund is used to provide the means for the initiation expansion or completion of specific proposals relating to Canada's war effort. Receipts represent patriotic donations from companies or individuals while disbursements are made, as directed by the War Technical and Scientific Development Committee, on projects selected from a list formulated by the President of the National Research Council.

E To this Fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals, (b) incidental revenues arising from activities, (c) allotments made by the Council from Parliamentary Appropriations and (d) amounts transferred from the National Research Council Special Fund. Disbursements represent advances which have been made during the year to various associate committees and individuals, all of which, with the exception of \$21,261.83, have been accounted for as at March 31, 1944.

F When money is received for royalties or patent rights in connection with an invention or process in the National Research Laboratories, the proceeds are placed in this account pending the decision of the National Research Council as to its disposal. Of the above balance, \$131,000 is held in bonds which are in the custody of the Department of Finance.

G The balance of 34 cents remaining in this account at March 31, 1943, was transferred during this year to Ordinary Revenue—Miscellaneous, and the account closed.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Insurance and Guaranty Funds—</i>				
War Damage Insurance Special Account—Board of Grain Commissioners.....	\$ 404,247 59	\$ 570,659 20	\$ 34,819 23	\$ 940,087 56

Under authority of P.C. 10229, November 19, 1942, amended by P.C. 11161, December 8, 1942, a blanket insurance scheme was established for the insurance of grain in commercial storage in Canada and in transit. The premium is obtained by means of a levy, which levy is collected by the Board of Grain Commissioners from elevator operators. Out of this account, in addition to claims, there is paid interest at the rate of four per cent per annum to elevator managers in respect of outstanding advances of the foregoing levy made by such managers on behalf of owners of grain.

PUBLIC ACCOUNTS: PART II

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Canadian Shipping Board—Revolving Chartering Fund		616,666 69	616,666 69	
B Trade and Commerce—Mutual Aid.....		60,638,612 58	60,638,612 58	
		<u>\$61,255,279 27</u>	<u>\$61,255,279 27</u>	

A P.C. 2,2323, April 1, 1941, amended by P.C. 2,2787, April 22, 1941, authorized the Canadian Shipping Board to charter any suitable vessels, irrespective of registry, that could be secured for use in any essential Canadian export and import trade in regard to which the Board may deem it necessary, the revenues in connection with such operations to be credited to, and the expenditures to be paid from, the revolving fund.

The transactions in the above account include the operations during the year, the deposit and withdrawal of an amount of \$250,000 allotted from the War Appropriation and certain adjusting entries due to changes in procedure. Towards the close of the fiscal year, it was decided that the annual War allotment should be operated as the revolving fund and this account was, therefore, closed out by crediting the allotment with \$250,000, the amount with which it had previously been charged, and transferring the balance, \$238,136.92, to Special Receipts—Miscellaneous War Revenues.

B Under authority of Section 4 (1) of the War Appropriation (United Nations Mutual Aid) Act, c. 17, 1943, funds were made available to the Department as from September 1, 1943, by the Canadian Mutual Aid Board to cover expenditures incurred in supplying wheat, flour and linseed oil to the United Nations (other than Canada). Of the net advances of \$55,000,000 (gross, \$60,000,000), an amount of \$53,683,047.37, consisting of \$48,829,438.33 from Mutual Aid funds and \$4,853,609.04 cash provided by the United Kingdom was expended for this purpose and the balance refunded to the Board at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.

Included in the transactions in this account is an amount of \$638,612.58 representing the purchase by the Department of a shipment of flour for the Union of Socialist Soviet Republics. The account was recouped for this purchase by the Bank of Canada on instructions from the British Ministry of Food.

1943-44

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT .

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	17,658,931 90
Government-Owned Enterprises—	
Net Income Deficits.....	727,853 52
War	76,541,185 86

94,927,971 28

[8a] Non-Active Assets:

(i) Capital Expenditures

Railways	692,382 47
Miscellaneous	1,929,595 91

2,621,978 38

(ii) Other

Canadian National Railways,	
Securities Trust Stock....	37,837,580 54
National Harbours Board..	579,107 69

\$135,966,637 89

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	2,107,476 24
Special Receipts	38,446,045 80

40,553,522 04

[8a] Non-Active Assets:

(i) Capital Expenditures

Canals	4,086 45
Railways	1 00
Miscellaneous ..	89,217 87

93,305 32

(ii) Other

Canadian National Steam-	
ships	164,523 15

\$ 40,811,350 51

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z—51.

Receipts and Disbursements—Open Accounts

[2] Departmental Working

Capital Advances(Cr.) 95,676 63

[3] Loans and Advances.....(Cr.) 3,936,137 69

(Cr.) \$4,031,814 32

[10] Deposit and Trust Accounts..(Dr.) 296,913 59

[11] Insurance, Pension and Guaranty
Accounts 3,583,908 54

[12] Deferred Credits(Dr.) 338 00

[13] Sundry Suspense Accounts..... 1,465,687 60

\$4,752,344 55

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Z—52.

REVENUES

Comparative Summary

Ordinary Revenue—

	1943-44	1942-43
A Return on Investments.....	236,093 49	500,086 27
B Privileges, Licences and Permits.....	661,848 75	648,685 31
C Proceeds from Sales.....	18,229 44	26,869 04
D Services and Service Fees.....	1,138,602 67	1,044,564 19
E Premium, Discount and Exchange.....	37 00	
F Refunds of Expenditure.....	25,183 52	87,309 15
G Miscellaneous	27,481 37	17,968 39
Total Ordinary	2,107,476 24	2,325,482 35

Special Receipts and Other Credits—

H Refunds of Previous Years' War Expenditures.....	7,450 49	2,221 05
I Sale of Surplus War Assets.....	88,807 24	57,225 39
J Miscellaneous War Revenues.....	512,207 53	39,816 22
K Canadian National Railways.....	37,837,580 54	31,559,862 85
L Capital Accounts—Refunds of Previous Years' Expenditures.....	93,305 32	102,615 61

M Non-Active Accounts—

Canadian National (West Indies) Steamships, Ltd.	164,523 15	
National Harbours Board.....		15,000 00

Grand Total \$ 40,811,350 51 \$ 34,102,223 47*

* The total of \$43,254,220.33 appearing in the 1943 Public Accounts has been reduced to this amount by elimination, for comparative purposes, of certain duplicate entries respecting Canadian National Railways' operations.

Details

Ordinary Revenue—

A Return on Investments—

Recoveries under certain Railway Subsidy Acts Agreements.....	138,188 00	
Prescott Elevator—Net income surplus, 1943.....	41,285 50	
Port Colborne Elevator—Net income surplus, 1943.....	56,619 99	
		236,093 49

The first amount, of which \$135,617.01 was received from Railway Companies through the Post Office Department and the balance of \$2,570.99 direct, represents recoveries in respect of mail and passenger transportation facilities provided over subsidized portions of certain railway lines.

B Privileges, Licences and Permits—

Wireless Operators:		
Examination fees	1,443 50	
Wireless Apparatus:		
Municipal Police Private Commercial Licences.....	66 00	
Ship Licences	5,654 00	
Aircraft Licences	1,310 00	
Experimental Licences	185 00	
Private Commercial Licences.....	6,271 00	
Public Commercial Licences.....	1,862 00	
Limited Coast Licences.....	300 00	
Training School Licences.....	50 00	
Commercial Receiving Licences.....	286 00	
Landing fees	849 00	
Passenger fees	356 10	
Private Pilots' Licences.....	30 00	
Air Harbour Licences.....	10 00	
Registration fees	230 00	
Examination of Masters and Mates.....	5,277 25	
Pilots' Licence fees (Pilotage).....	61 00	
Marine Registry fees.....	136 25	
Rentals, Marine Leases and privileges.....	9,299 78	
Rentals at Airports.....	24,927 26	
Board of Transport, Licences to ships.....	1,817 70	
Radio Operators, rental of dwellings.....	42,951 03	
Rentals, Radio Range.....	736 16	
Canals Revenue: Land leases, \$196,352.74; water power leases, \$334,213.58; transmission line privileges and house rentals, \$27,173.40.....	557,739 72	
		661,848 75

C Proceeds from Sales—

Transport Publications	1,780 52	
Radio Publications	1,331 95	
Sundry	1,310 51	
Salvage material	13,806 46	
		18,229 44

D Services and Service Fees—

Harbour dues	16,184 62
Wharves and Piers.....	156,200 63
Steamship Inspection Fees	
Annual fees	126,065 64
Incidental fees	35,152 52
Engineers' fees	1,286 00
Plans	2,155 15
Radio Traffic—East and West Coast.....	55,895 74
Radio Traffic—Marconi-operated Stations	23,018 37
Storage, ground and hangar rental.....	5,644 56
Airworthiness and Stress Analysis Licences.....	370 00
Labour and Tractor Service.....	396 00
Commission on pay telephones.....	389 58
Measuring Surveyors' fees.....	12,498 50
Shipping Master's fees.....	310 20
Dominion Steamers' Earnings.....	809 35
Signal Station Dues.....	2,979 00
Airport Schedules Airline Services.....	80,439 94
Cost of collection of Radio Licence fees, 1943-44, as authorized under Section 14 of the Canadian Broadcasting Act, 1936.....	230,176 37
Airport Radio Service.....	14,250 00
Transportation fees	1,573 20
Nautical Discharge Certificates.....	54 75
Rental of Equipment.....	35,346 17
Canals Revenue	334,152 80
Sundry services	3,253 58

1,138,602 67

Harbour Dues.—The remuneration and expenses of harbour masters, amounting to \$16,131.11, were paid from harbour dues revenue in accordance with the Canada Shipping Act, c. 186, R.S. The rates of remuneration for harbour masters are authorized by the Governor in Council.

Wharves and piers revenue is collected by wharfingers appointed under authority of the Government Harbours and Piers Act, c. 89, R.S. The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$42,014.13, were paid from the revenue under authority of the Act. In certain instances, agreements are entered into by the Department for fixed yearly payments for the use of a wharf, pier or breakwater. These amounts are paid direct to the Department. The rates of remuneration for wharfingers are authorized by the Governor in Council at 50 per cent of the first \$200 collected or any portion thereof and 15 per cent of all collections over \$200. In a few instances, special rates have been established with the approval of the Governor in Council.

Steamship inspection fees are established by the Governor in Council under the authority of Section 477 of the Canada Shipping Act, c. 186, R.S., the collections being made mainly through collectors of customs.

Cost of Collection of Radio Licence Fees.—It is provided under Section 14 (a) of the Canadian Broadcasting Act, c. 24, 1936, that the moneys received from licence fees in respect of private receiving licences and private station broadcasting licences, less the cost of collection and administration as determined by the Minister, shall be deposited to the credit of the Canadian Broadcasting Corporation. The net revenue for the year, before deducting cost of collection, amounted to \$4,018,062.88. The cost of collection for the year 1943-44 amounted to \$230,176.37, which includes the total of the expenditures under Vote 403 (and Supplementary 524), and was deposited to the credit of the Receiver General as revenue of the Department of Transport.

Radio Traffic—East and West Coast.—This amount represents the Department's portion of moneys received from foreign Administrations, ship owners, etc., for radio and domestic point to point messages relayed or received through the Department's East and West Coast Radio Services via various public utilities.

Radio Traffic—Marconi-operated Stations.—This amount represents that portion of revenue from Radio Traffic which was earned by certain departmental East Coast and Great Lakes radio stations operated by the Canadian

Marconi Company. It was not taken into the operating account of these stations (see page Z-34) but deposited to the credit of the Receiver General as revenue of the Department.

Airport Scheduled Airline Services—This revenue is derived from scheduled airline services for the daily use of an airport at the following rates: \$100 per month for first schedule, \$50 per month for next and succeeding schedules. A schedule is defined as a flight in and out of an airport on an established run.

Canals revenues consist of \$88,417.50 from linesmen's fees, \$66,170.39 from power service and the balance, \$179,564.91, from wharfage, wintering and lying up, etc.

E	Premium, Discount and Exchange.....		37 00
F	Refunds of Expenditure—Refunds of Previous Years' Expenditure.....		25,183 52
G	Miscellaneous—		
	Fines and Forfeitures		
	Marine Service	7,675 07	
	Canals Service	175 00	
	Air Service	307 75	
	Radio Service	19,253 55	
	Railway Service	70 00	
			27,481 37
	Total Ordinary		2,107,476 24
	Special Receipts and Other Credits—		
H	Refunds of Previous Years' War Expenditures.....		7,450 49
I	Sale of Surplus War Assets.....		88,807 24
	This amount is comprised of the following items: Sales of land at Emerson airport, \$1,660; sale of scows to Department of National Defence—Naval Services, \$78,805.46; sale of 2 Diesel Marine engines, \$5,340; miscellaneous items, \$3,001.78.		
J	Miscellaneous War Revenues—		
	Miscellaneous Revenue	23,015 21	
	Government Operated Plants.....	489,192 32	
			512,207 53
	The latter amount represents the cash surplus as at March 31, 1944 of the Dominion Lighthouse Depot, Prescott, Ont. The depot is engaged in the manufacture of munitions of war for the Governments of the United Kingdom and Canada.		
K	Canadian National Railways.....		37,837,580 54
	This credit represents the capital gains, less line abandonments during the calendar year 1943. The entry is for the purpose of adjusting the value of Canadian National Railways Securities Trust Capital Stock (no par value) accordingly. See page Z-50 for details.		
L	Capital Accounts—		
	Refunds of previous years' expenditure		
	Intercolonial Railway	1 00	
	Welland Canal	4,027 00	
	Welland Ship Canal.....	21 70	
	Lachine Canal	37 75	
	Blissville Airport	5 40	
	Grand Forks Airport.....	1,350 00	
	Malton Airport	6 50	
	Montreal Airport	132 35	
	Regina Airport	5 00	
	Moncton Airport	51 19	
	Churchill Port and Terminals.....	57,667 43	
			93,305 32
M	Non-Active Accounts—		
	Canadian National (West Indies) Steamships Ltd., Reduction in indebtedness		164,523 15
			<u>\$ 40,811,350 51</u>

Certified Correct.

C. P. EDWARDS,

Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

	1943-44	1943-44	1942-43	1942-43
	Appropriations	Expenditures	Appropriations	Expenditures
Annual Appropriation Acts	25,551,931 65	20,940,196 43	22,695,120 89	20,117,014 34
Continuing Statutory Provisions	38,485,234 46	38,485,234 46	32,242,336 28*	32,242,336 28*
Transferred from annual appropriations of the Department of Finance	21 14	21 14		
	64,037,187 25	59,425,452 03	54,937,457 17*	52,359,350 62*
Allotted from the War Appropriation	98,997,223 04†	76,511,185 86	23,282,376 20	5,761,679 62
	\$163,034,410 29	\$135,966,637 89	\$78,219,833 37*	\$58,121,030 24*

*The figures appearing in the 1943 Public Accounts have been reduced to these amounts by the elimination, for comparative purposes, of certain duplicate entries respecting Canadian National Railways' operations. A similar adjustment has been made in connection with the offsetting revenue item, see page Z-3.

†Includes authorization of \$21,471,251 for advances—see page Z-53.

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
Z-10	Stat.	Salary of Minister, Transport Act, c. 34, 1936..	10,000 00	10,000 00	
Z-10	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	
Z-10	358 } 524 }	Departmental Administration.....	411,273 00	379,696 11	31,576 89
ADMINISTRATION OF THE TRANSPORT ACT					
Z-11	Stat.	Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S.....	45,699 68	45,699 68	
Z-11	359	Board of Transport Commissioners for Canada —Administration, Maintenance and Opera- tion.....	275,325 00	253,346 42	21,978 58
CANALS SERVICE					
Z-12	360	Canals Service Administration.....	39,490 00	36,097 89	3,392 11
Z-12	361 } 524 }	Canals—Operation and Maintenance.....	2,754,992 00	2,577,282 68	177,709 32
Z-13	362 } 525 }	Canals Improvements (Revote \$72,000).....	200,000 00	176,644 54	23,355 46
Z-15	363	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investiga- tions.....	7,500 00	715 76	6,784 24
Z-15	364	To provide for the carrying out of flow measure- ments and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Com- pany, Limited.....	2,500 00	248 50	2,251 50
MARINE SERVICE					
Z-15	365	Marine Service Administration.....	15,500 00	14,877 31	622 69
Z-15	366	Administration of Floating Equipment.....	22,540 00	20,506 06	2,033 94
Z-16	367 } 447 }	Nautical Service Administration.....	32,595 00	28,235 40	4,359 60
Z-16	368 } 526 }	Marine Service Steamers, including Icebreakers— Maintenance, Operation and Repairs.....	1,400,000 00	1,360,499 11	39,500 89
Z-17	369 } 527 }	Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to Lightkeepers.....	2,077,128 00	2,025,689 45	51,438 55
Z-19	370 } 524 }	Agencies—salaries and office expenses.....	290,665 00	272,154 85	18,510 15
Z-19	371	Maintenance and repairs to wharves.....	5,000 00	2,164 62	2,835 38

DEPARTMENT OF TRANSPORT

Z-7

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
MARINE SERVICE— <i>Concluded</i>					
Z-20	372	Toprovide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00	30,000 00	
Z-20	373}	Administration of Pilotage.....	142,635 00	132,303 73	10,331 27
Z-21	374}	Life Saving Service, including rewards for saving life.....	43,635 00	40,309 97	3,325 03
Z-21	375	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	45,000 00	
Z-22	376	Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00	600 00	
Z-22	377}	*Miscellaneous Services relating to Navigation and Shipping, etc.....	109,895 00	49,027 24	60,867 76
Z-22	378}	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....	225,225 00	219,562 07	5,662 93
Z-23	379}	Marine Signal Service.....	94,170 00	82,730 40	11,439 60
Z-24	380	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital.....	989,500 00	939,880 81	49,619 19
Z-24	381	River St. Lawrence Ship Channel—Administration and Operation.....	181,180 00	180,137 52	1,042 48

RAILWAY SERVICE

Z-24	Stat.	Railway Grade Crossing Fund, Railway Act, c. 170, R.S.....	16,613 44	16,613 44	
Z-24	382}	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	39,940 00	37,396 87	2,543 13
Z-25	383	Hudson Bay Railway—Construction and Improvements—Capital.....	61,000 00	59,882 47	1,117 53
Z-25	384}	Hudson Bay Railway—To provide for the difference between expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1944.....	356,000 00	347,872 90	8,127 10
Z-25	385}	Maritime Freight Rates Act— *Canadian National Railway Company.....	4,140,862 77	4,140,862 77	
Z-25	386}	*Various other Railway Companies.....	925,000 00	916,994 18	8,005 82
Z-25	530	To provide for the construction of an icebreaker, railway car, highway vehicle, passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000—Amount required for 1943-44—Capital.....	3,000,000 00	632,500 00	2,367,500 00

GENERAL

Z-26		Transfer from Vote 67 Unforeseen Expenses (Department of Finance).....	21 14	21 14	
Z-26	Stat.	Refunds of Previous Years' Revenue—Consolidated Revenue and Audit Act, 1931, c. 27, sec. 22 (2).....	212 06	212 06	
Z-26	524	War Risk Insurance—Subject to allocation by the Treasury Board..... \$357,500 00 Less transferred to other appropriations of the Department..... <u>357,500 00</u>			

GOVERNMENT EMPLOYEES' COMPENSATION

Z-26	387	Administration of the Government Employees' Compensation Act.....	24,735 00	22,342 09	2,392 91
Z-27	Stat.	Payment of compensation respecting Government Employees—Government Employees' Compensation Act, c. 9, 1931.....	568,232 08	568,232 08	

See Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
PENSIONS AND OTHER BENEFITS					
Z-29	388	Compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C....	500 00		500 00
Z-29	389	*Compassionate allowance—widow of the late E. J. McCoskie.....	480 00	480 00	
Z 29	390\453}	Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Joseph Vezina, Arthur Paquet, Adelard Delisle, Ernest Bernier, George Larochele.....	2,758 00	2,598 38	159,62
Z 29	391	*Railway Employees' Provident Fund.....	22,000 00	20,692 73	1,307 27
SUPERANNUATION AND RETIREMENT BENEFITS					
Z-29	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	4,896 66	4,896 66	
SPECIAL RAILWAY SERVICE					
Z-29	392	To provide for the discharge of commitments incurred prior to March 31, 1943, under authority of Vote No. 408, Schedule "A" to the Appropriation Act, No. 5, 1942, respecting Highway Crossings of Railways—(Revote)..	23,870 00		23,870 00
AIR SERVICE					
(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940)					
Z-30	393	Air Service Administration.....	11,250 00	9,964 07	1,285 93
<i>Civil Aviation Division</i>					
Z-30	394	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	257,670 00	200,334 44	57,335 56
Z-30	395\531}	Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—Capital.....	2,069,105 00	989,715 10	1,079,389 90
Z-31	396\454\524}	Airways and Airports—Operation and Maintenance, including lighting, Radio and Meteorological Services.....	1,996,640 00	1,850,870 82	145,769 18
Z-33	397	Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000.00 to the Canadian Flying Clubs Association.....	8,000 00	6,700 00	1,300 00
<i>Meteorological Division</i>					
Z-33	398\524}	Meteorological Service.....	400,565 00	378,921 84	21,643 16
Z-33	399	Grant to Kingston Observatory.....	500 00	500 00	
<i>Radio Division</i>					
Z-33	400\455\524}	Administration of the Radiotelegraph Act and Regulations.....	147,180 00	142,690 62	4,489 38
Z-34	401\524}	Radio Direction Finding Stations, radio beacons and radiotelegraph stations, operation and maintenance.....	684,330 00	662,889 93	21,440 07
Z-36	402\524}	Suppression of Local Electrical Interferences...	155,365 00	141,586 42	13,778 58
Z-36	403\524}	Issue of Radio Receiving Licences—(Transport Department only).....	203,541 00	199,729 15	3,811 85

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Lapsed</u>
GOVERNMENT OWNED ENTERPRISES					
NON-ACTIVE ACCOUNTS					
<i>National Harbours Board</i>					
Z-36	404	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1943 on any or all of the following accounts:			
		(a) Retirement of Maturing Debentures—Saint John.....	41,000 00	41,000 00	
		(b) Reconstruction and Capital Expenditures—Saint John.....	72,000 00		
		(c) Generally—Unforeseen.....	200,000 00		
			272,000 00		
		Less transferred to Loans and Advances.....	4,213 48		
			267,786 52	168,107 69	99,678 83
<i>Canadian National (West Indies) Steamships Limited</i>					
Z-37	405	*Advances to Canadian National (West Indies) Steamships, Limited.....	20,000 00		20,000 00
DEFICITS					
<i>Prince Edward Island Car Ferry and Terminals</i>					
Z-37	406) 456) 524)	*Deficit in operation—Calendar year 1943.....	700,045 36	698,364 86	1,680 50
<i>National Harbours Board</i>					
Z-37	407	*Deficit—calendar year 1943—Churchill harbour.....	63,400 00	29,488 66	33,911 34
Z-37	408	*Advances re deficits—Jacques Cartier Bridge.....	532,060 00	370,000 00	162,060 00
NON-ACTIVE ACCOUNTS					
Z-59	Stat.	Canadian National Railways Securities Trust Stock—(Net increase in Dominion's equity in the Canadian National Railways System)....	37,837,580 54	37,837,580 54	
			64,037,187 25	59,425,452 03	4,611,735 22
		Total War (Details on page Z-38).....	77,525,972 04	76,541,185 86	984,786 18
		Grand Total.....	\$141,563,159 29	\$135,966,637 89	\$ 5,596,521 40

* Complete title is shown in the following details.

Summary by Classifications of Expenditures

	<u>Appropriations or War Allotments</u>	<u>Expenditures</u>	<u>Lapsed</u>
Ordinary	18,431,839 83	17,658,931 90	772,907 93
Special	23,870 00		23,870 00
Capital	6,119,605 00	2,621,978 38	3,497,626 62
Government Owned Enterprises.....	1,624,291 88	1,306,961 21	317,330 67
War	77,525,972 04 *	76,541,185 86	984,786 18
Other Charges	37,837,580 54	37,837,580 54	
Total	\$141,563,159 29	\$135,966,637 89	\$5,596,521 40

* Not including provision for advances of \$21,471,251.

Salary of Minister, Hon. J. E. Michaud, Transport Act, c. 34, 1936.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 358 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	326,604 00	315,604 00	303,570 95
B Cost of Living Bonus and Other Pay-list Items.....	27,269 00	38,269 00	36,367 63
C Printing and Stationery.....	17,650 00	17,650 00	14,513 16
D Travelling Expenses	10,000 00	10,000 00	8,933 01
E Telegrams and Telephones.....	6,600 00	7,600 00	7,599 78
F Miscellaneous and Unforeseen Expenses.....	20,000 00	19,000 00	6,158 40
War Risk Insurance (Transfer from Vote 524).....	3,150 00	3,150 00	2,553 18
	<u>\$ 411,273 00</u>	<u>\$ 411,273 00</u>	<u>\$ 379,696 11</u>

As of March 31, 1944, there were 171 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edwards, C. P.....	\$ 10,000 00		Lindsay, G. A.....	5,220 00	
Deputy Minister			MacKenzie, W. L.....	4,320 00	
Yates, G. W.....	6,420 00		Manchester, W. S.....	3,120 00	
Asst. Deputy Minister (May 29)			Matthews, W. J.....	5,700 00	
MacLennan, F. M.....	6,000 00		Matton, L. L.....	2,700 00	
Asst. Deputy Minister			McFall, W. S.....	2,400 00	
Addy, F. W.....	2,400 00		McKee, A. H.....	4,140 00	
*Baxter, J. R.....	3,000 00		McLachlan, D. W.....	9,500 00	
Bosse, E.	4,080 00	\$ 487 53	*McLellan, E. H.....	2,880 00	
Carty, E. G.....	4,200 00		*Moore, T. R.....	3,600 00	
Collins, F. T.....	3,600 00		O'Leary, W. A.....	4,200 00	
Dame, A. H.....	3,000 00		Pearson, G. A.....	2,640 00	
Dorman, R.	3,000 00		*Pelletier, J. A. J.....	2,880 00	643 40
Edgett, C. H.....	4,320 00		*Reardon, J. A.....	3,000 00	662 19
*Fortier, J.	3,600 00		Striowski, J. B.....	2,580 00	
Hairsine, S.	4,920 00	878 51	*Thornton, W. A.....	2,700 00	
Kenny, M. E.....	3,420 00		Van Allen, W. H.....	2,520 00	577 51
Knightley, W.	3,720 00		*Walker, T. E.....	4,020 00	601 99
Lang, R. H.....	4,260 00		Walsh, D. M.....	2,400 00	
Leblanc, E.	2,400 00		Wellwood, H.	3,000 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 29 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. R. Baxter, \$420; J. Fortier, \$300; E. H. McLellan, \$840; T. R. Moore, \$540; J. A. J. Pelletier, \$840; J. A. Reardon, \$120; W. A. Thornton, \$720; T. E. Walker, \$900.

C Practically all the printing and stationery was purchased through the Stores Account.

D The following employees, whose salary rates were under \$2,400 on March 31, 1944, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: H. T. Fortune, \$519.42; H. Lefebvre, \$443.86; J. A. Saint Laurent, \$831.55. Hon. J. E. Michaud received \$1,220.

E F A payment of \$8,916.11 was made to the Canadian National Railways.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S. . . \$ 45,699 68

As of March 31, 1944 or at date of separation (shown in brackets), the following were receiving annual salaries at the rates authorized by Section 26 of the Railway Act: J. A. Cross, chief commissioner, \$12,500; H. Wardrope, assistant chief commissioner, \$9,000; F. N. Garceau, \$8,000 (Apr. 10); Hon. F. M. MacPherson, \$8,000; G. A. Stone, \$8,000; J. A. Stoneman, \$8,000.

The travelling expenses of the Commissioners were paid from Vote 359 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.

Vote 359 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

	Estimates	Allotments	Expenditures
A Salaries	229,460 00	226,960 00	214,411 95
B Cost of Living Bonus and Other Pay-list Items.....	7,065 00	9,565 00	9,323 86
C Official Reporting	7,200 00	7,200 00	6,388 61
D Official Car	3,000 00	6,500 00	5,319 21
E Printing and Stationery.....	11,000 00	7,500 00	5,442 58
F Telephones and Telegrams.....	600 00	600 00	386 68
G Transportation and Travelling Expenses.....	16,000 00	16,000 00	11,813 60
H Sundries	1,000 00	1,000 00	259 93
	<u>\$ 275,325 00</u>	<u>\$ 275,325 00</u>	<u>\$ 253,346 42</u>

As of March 31, 1944, there were 85 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baillargeon, P. F.....	\$ 4,500 00		Kydd, G.	4,260 00	
Beggs, D. A.....	2,400 00		Lafontaine, J. A.....	3,120 00	1,073 21
Belanger, A. A. (Feb. 12);	4,260 00		Lalonde, F.	2,520 00	
Blakeney, F.	3,120 00	\$ 828 10	Lapointe, A.	2,700 00	
Boileau, O. H.....	2,520 00		Larocque, A.	2,400 00	
Bonner, E. J.....	3,000 00		Larose, R.	2,400 00	
Bourgault, J. L.....	3,120 00	666 37	Lesage, A.	3,120 00	1,040 40
Bowman, A.	2,520 00		*Lessard, J. C.....	5,100 00	
Brethour, L. L.....	3,000 00		Lyon, N. B.....	4,200 00	
Burpee, F. F.....	3,240 00	660 28	Martin, J. E. (Nov. 1)...	2,400 00	
Campbell, W. E.....	8,500 00		McLean, S. J.....	6,000 00	
Chambers, D. H.....	2,520 00		McManus, C. E.....	2,520 00	
Couper, J. G.....	3,120 00	725 85	Moore, C. H. (Jan. 11)...	3,000 00	341 01
Coyne, H. E. B.....	6,000 00		Mowat, D.	3,120 00	767 85
Drum, A. B.....	2,520 00		Nadeau, L. A.....	2,520 00	
Evans, G. D.....	2,520 00		Noell, D. M.....	4,260 00	814 88
Follis, W. R.....	3,120 00	449 22	Parks, J. H.....	3,960 00	583 88
Hall, E. K.....	4,680 00		Reid, J. W.....	3,120 00	682 95
Harvey, F. R.....	5,100 00		Stibbard, C. C.....	6,000 00	
Ingle, P. K.....	3,120 00	724 53	Timmins, J.	3,720 00	
*Johnson, H. C.....	3,480 00		Towns, S.	3,120 00	958 89
Kilburn, D. G.....	6,000 00		Usher, J. R.....	3,000 00	
Kirk, A. S.....	5,100 00		Wadsworth, E. W.....	2,400 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. C. Johnson, \$660; J. C. Lessard, \$600.

C R. Butcher, Toronto, was paid \$6,377.05 for official reporting.

F. An amount of \$700 was paid to the Canada Law Book Co. Ltd., Toronto, for the reporting of the principal decisions of the Board in Canadian Railway and Transport cases, Volume 55. Payments amounting to \$4,742.58 were made to the King's Printer for printing and stationery.

Travelling expenses of the Commissioners are included partly in expenditure under D and partly in travelling expenses of F. F. Burpee, the Board's secretary.

CANALS SERVICE

Vote 360 Canals Service Administration

	Estimates	Allotments	Expenditures
A Salaries	35,335 00	35,335 00	32,872 00
B Cost of Living Bonus and Other Pay-list Items.....	555 00	955 00	842 27
C Printing and Stationery.....	1,000 00	700 00	304 79
D Travelling Expenses	1,000 00	1,150 00	1,035 66
E Telegrams and Telephones.....	1,200 00	1,100 00	986 43
F Sundries	400 00	250 00	56 74
	<u>\$ 39,490 00</u>	<u>\$ 39,490 00</u>	<u>\$ 36,097 89</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: C. V. Cameron, \$2,580; E. B. Jost, \$7,420; V. L. Lawson, \$3,000; W. S. McDonald, \$3,420; K. F. Mickleborough, \$4,920; J. H. Ramsay, \$4,920.

D Travelling expenses in excess of \$300 were paid to: E. B. Jost, \$516.85.

Vote 361 Canals—Operations and Maintenance

	Estimates	Allotments	Expenditures
A Salaries	1,823,077 70	1,799,119 70	1,693,259 93
B Cost of Living Bonus and Other Pay-list Items.....	299,833 00	298,185 00	276,344 56
C Allowances	7,800 00	11,300 00	10,997 69
D Printing and Stationery.....	7,343 00	7,343 00	4,454 94
E Travelling Expenses	19,605 00	19,605 00	15,562 62
F Materials and Supplies.....	247,193 00	266,193 00	248,378 44
G Contracts and Agreements.....	70,815 00	70,815 00	61,256 41
H Sundries	54,325 30	57,431 30	56,699 32
War Risk Insurance (Transfer from Vote 524).....	225,000 00	225,000 00	210,328 77
	<u>\$2,754,992 00</u>	<u>\$2,754,992 00</u>	<u>\$2,577,282 68</u>

As of March 31, 1944, there were 704 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Atkinson, M. B.....	\$ 4,500 00		Elliott, A. M.....	2,400 00	
Ballantyne, D. C.....	2,460 00		Geale, C. N.....	3,060 00	
Barbeau, R. J.....	3,000 00		Hara, L. D.....	4,620 00	
Barcelo, J.	4,620 00	\$ 474 36	Killaly, A. L.....	4,620 00	440 80
Beaulac, L.	2,520 00		Little, E. C.....	3,780 00	443 55
Betournay, J. N.....	3,300 00		McAndrew, J. B.....	3,420 00	
Brennan, J. A.....	2,520 00		McCourt, L.	2,700 00	528 56
Burnside, R. J.....	2,700 00		McCready, D. J.....	2,400 00	
Butler, A. W. L.....	3,420 00		McInnes, H. L.	4,140 00	
Cooper, F. P.....	2,460 00		Moyer, J. C.....	3,420 00	
Currie, V. R. (June 10)...	2,700 00		Parker, A. H.....	3,300 00	
Desforges, P. A.	2,400 00		Renaud, D.	2,700 00	
Dorais, R.	2,580 00		Ryan, T. J. L.....	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Saint-Laurent, J. B. O.	3,300 00		West, C. W.	5,220 00	926 65
Shurly, E. C.	3,420 00	367 07	Whittier, A. R.	3,960 00	747 26
Thauvette, J. L.	2,640 00	340 72	Wiggins, J.	2,400 00	416 01
Tillson, G. D.	2,700 00		Wileox, A. N.	2,700 00	360 94

E The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: H. T. Church, \$319.75; C. M. Dalglish, \$463.04; V. Dupuis, \$382.10; C. Jones, \$320.99; D. W. Moorhouse, \$318.90; J. Morin, \$318.90; D. E. O'Brien, \$512.93; S. E. O'Connor, \$340.65.

F G H Suppliers receiving \$5,000 or more: Bell Telephone Co., \$6,929.23; Canadian National Railways, \$23,712.36; Dominion Bridge Co., \$13,863.35; Hydro Electric Power Commission of Ontario, \$6,608.60; Saint Lawrence Power Co., \$30,743.23.

War Risk Insurance payments were classified as follows: Ontario St. Lawrence Headquarters, \$21,033; Quebec Canals Headquarters, \$27,342.74; Rideau Canal, \$4,206.45; Sault Ste. Marie Canal, \$4,206.58; Trent Canal, \$16,826.30; Welland Canal, \$136,713.70.

A summary of the expenditures of this vote by canals follows Vote 362 Canals Improvements.

Vote 362 (and Vote 525, Supplementary Estimates) Canals Improvements (Revote \$72,000)

	Estimates	Allotments	Expenditures
A Temporary Assistance and Wages	58,290 00	35,290 00	34,682 62
B Professional Fees	500 00	500 00	50 09
C Cost of Living Bonus and Other Pay-list Items.....	9,861 00	9,861 00	5,724 95
D Travelling Expenses	2,215 00	2,215 00	934 59
E Materials, Supplies and Equipment.....	79,165 00	73,665 00	71,274 74
F Contracts and Agreements.....	16,670 00	45,170 00	45,038 11
G Compensation for Damages.....	19,500 00	19,500 00	13,000 00
H Land Acquisitions	8,000 00	8,000 00	4,691 00
I Sundries	5,799 00	5,799 00	1,248 44
	<u>\$ 200,000 00</u>	<u>\$ 200,000 00</u>	<u>\$ 176,644 54</u>

These votes were provided for replacement of structures and equipment which have become unstable, obsolete or beyond repair, the enlargement or re-alignment of navigation channels, substitution of more permanent construction on works where maintenance involves abnormal costs and general improvements for the proper protection of canal property.

D Travelling expenses in excess of \$300 were paid to: R. J. Burnside, \$445.65.

E The greater part of the materials and supplies was purchased through the Department of Transport Stores Account.

F Payment of \$44,357 was made to Aiken and MacLachlan, St. Catharines, Ont., for the reconstruction of walls at the lower gates of the Sault Ste. Marie Canal Lock at Sault Ste. Marie, Ont.

G This amount was paid to the Trustees of Saint Andrews Presbyterian Church, Welland, Ont., in settlement of damage caused by movement of the Welland Canal wall.

The following is a comparative statement of expenditures by canals, chargeable to Canals—Operation and Maintenance, and Canals Improvements Appropriations

	1943-44			1942-43		
	Operation	Maintenance	Improvements	Operation	Maintenance	Improvements
Murray Canal.....	8,430 31	4,707 95	.....	7,997 63	4,623 32	.....
Ontario St. Lawrence Headquarters.....	37,913 97	10,684 97	.....	36,731 93	11,796 39	.....
Cornwall Canal.....	114,711 14	77,788 71	9,923 72	110,333 52	77,822 61	.....
Williamsburg Canal.....	77,782 20	23,046 77	4,661 63	76,915 60	25,756 65	.....
St. Peter's Canal.....	15,361 04	3,526 98	.....	8,726 84	4,028 70	.....
Quebec Canals, Headquarters.....	36,504 94	.....	.....	36,661 52	.....	.....
Carillon and Grenville Canal.....	33,668 09	52,418 71	.....	32,461 36	51,060 75	3,796 70
Chambly Canal.....	47,924 69	29,283 38	.....	48,182 44	30,871 70	2,070 10
Quebec Dredging Fleet.....	29,962 48	19,956 07	6,829 48	30,262 25	11,079 47	6,295 75
Hungry Bay Dyke.....	.....	2,901 71	.....	.....	2,641 06	.....
Lachine Canal.....	242,730 40	119,906 29	.....	231,844 14	111,779 63	963 25
St. Anne's Lock.....	7,005 74	4,939 28	.....	7,302 23	4,905 25	.....
St. Ours' Lock.....	4,884 58	3,813 89	.....	5,919 47	4,222 46	2,500 00
Soulanges Canal.....	88,787 71	74,249 82	.....	85,161 88	72,970 21	.....
Rideau Canal.....	104,962 30	79,017 70	12,235 71	104,372 83	73,235 89	6,550 00
Sault Ste. Marie Canal.....	42,876 88	27,636 19	79,150 98	43,448 46	19,382 49	22,668 87
Trent Canal.....	172,574 78	41,761 35	4,965 90	169,014 39	39,314 24	18,749 28
Welland Canal.....	520,424 83	204,808 36	58,877 12	513,416 75	199,089 82	5,138 71
War Risk Insurance.....	210,328 77	.....	.....	.....	.....	.....
	\$1,796,834 85	\$780,447 83	\$176,644 54	\$1,548,753 24	\$744,580 64	\$ 68,732 66

Expenditures for 1943-44 charged as follows: Vote 361..... \$2,577,282 68
 Votes 362 and 525..... 176,644 54

Vote 363 To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
A Temporary Assistance	3,500 00	3,500 00	
B Travelling Expenses	1,500 00	1,500 00	550 26
C Printing and Stationery.....	1,000 00	1,000 00	
D Materials and Supplies.....	500 00	500 00	
E Sundries	1,000 00	1,000 00	165 50
	<u>\$ 7,500 00</u>	<u>\$ 7,500 00</u>	<u>\$ 715 76</u>

B Travelling expenses in excess of \$300 were paid to: G. A. Lindsay, \$550.26.

Vote 364 To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
A Temporary Assistance	500 00	500 00	
B Travelling Expenses	1,000 00	1,000 00	248 50
C Materials, Supplies and Equipment.....	500 00	500 00	
D Sundries	500 00	500 00	
	<u>\$ 2,500 00</u>	<u>\$ 2,500 00</u>	<u>\$ 248 50</u>

MARINE SERVICE**Vote 365 Marine Service Administration**

	Estimates	Allotments	Expenditures
A Salaries	13,800 00	13,800 00	13,798 02
B Cost of Living Bonus and Other Pay-list Items.....	400 00	450 00	441 76
C Printing and Stationery.....	500 00	500 00	111 71
D Sundries	800 00	750 00	525 82
	<u>\$ 15,500 00</u>	<u>\$ 15,500 00</u>	<u>\$ 14,877 31</u>

As of March 31, 1944, there were 4 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: N. H. M. Frerichs, \$3,000; J. G. MacPhail, \$7,500.

Vote 366 Administration of Floating Equipment

	Estimates	Allotments	Expenditures
A Salaries	15,660 00	13,860 00	12,966 54
B Cost of Living Bonus and Other Pay-list Items.....	580 00	2,255 00	2,245 74
C Telegrams and Telephones.....	2,300 00	3,100 00	2,933 04
D Travelling Expenses	3,000 00	2,925 00	2,179 32
E Sundries	1,000 00	400 00	181 42
	<u>\$ 22,540 00</u>	<u>\$ 22,540 00</u>	<u>\$ 20,506 06</u>

As of March 31, 1944, there were 6 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: D. P. McKeown, \$3,000; A. Taylor, \$3,120; A. Watson, \$3,360. War duties supplements of \$300 and \$1,000 per annum were paid to A. Taylor and A. Watson respectively.

D Travelling expenses in excess of \$300 were paid to: A. Taylor, \$366.55; A. Watson, \$1,370.53.

Vote 367 (and Vote 447, Further Supplementary Estimates) Nautical Service Administration

	Estimates	Allotments	Expenditures
A Salaries	27,660 00	27,660 00	24,813 08
B Cost of Living Bonus and Other Pay-list Items.....	3,435 00	3,435 00	2,587 06
C Printing and Stationery.....	800 00	800 00	743 62
D Sundries including Telephones and Telegrams and Travelling Expenses	700 00	700 00	91 64
	<u>\$ 32,595 00</u>	<u>\$ 32,595 00</u>	<u>\$ 28,235 40</u>

As of March 31, 1944, there were 10 employees paid from this account. The following were receiving salaries at annual rate of \$2,400 or over on that date: M. E. Blyth, \$3,000; *J. W. Kerr, \$5,220; *R. F. Leslie, \$3,000; M. J. L. Talbot, \$3,300.

*Received additional compensation—see following list.

As of March 31, 1944, there were 3 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. W. Kerr, \$300; R. F. Leslie, \$600.

Vote 368 (and (a) Vote, 526, Supplementary Estimates; (b) Vote 448, Further Supplementary Estimates) Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	501,100 00	506,400 00	502,523 86
B Board	131,200 00	139,200 00	139,135 39
C Cost of Living Bonus and Other Pay-list Items.....	93,550 00	90,850 00	81,799 85
D Fuel	318,800 00	310,800 00	306,810 49
E Materials and Supplies.....	89,000 00	99,250 00	98,971 29
F Repairs	239,350 00	226,000 00	209,352 16
G Printing and Stationery.....	800 00	800 00	612 14
H Travelling Expenses	1,900 00	2,400 00	2,281 69
I Sundries, including provision for compensation to members of crew of C.G.S. <i>Vercheres</i> for loss of personal effects.....	24,300 00	24,300 00	19,012 24
	<u>\$1,400,000 00</u>	<u>\$1,400,000 00</u>	<u>\$1,360,499 11</u>

As of March 31, 1944, there were 484 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: H. R. Bilton, \$2,580; C. A. Caron, \$2,700; E. C. Lynch, \$2,640; O. Mercier, \$2,400; W. A. Poole, \$2,460; A. Smith, \$2,400.

DE The greater part of the fuel and materials and supplies was purchased through the Department of Transport Stores Account.

FI Suppliers receiving \$5,000 or more: Canadian Vickers, Ltd., Montreal, \$38,539.26; Halifax Shipyards Ltd., \$42,415.44; Marine Industries Co., Ltd., Sorel, \$14,401.71; McDonnell Co., Ltd., Montreal, \$7,195.21; Quebec Shipyards Ltd., Lauzon, Que., \$6,305; Prince Rupert Dry Dock Shipyard, \$14,500.47; Provincial Steeplejacks Registered, Montreal, \$5,499.79; Saint John Dry Dock and Shipbuilding Co., Ltd., \$13,369.32; Saint John Iron Works Ltd., \$16,853; Victoria Machinery Depot Co., Ltd., \$17,412.70.

The following is a comparative statement of expenditures by Steamers:

	1943-44	1942-43
P.E.I. District:		
<i>Brant</i>	34,845 02	33,623 91
Nova Scotia District:		
Launch <i>Halifax</i>	3,289 63	2,100 10
<i>Lady Laurier</i>	114,536 96	97,011 49
<i>Montcalm</i>		494 39
<i>Ocean Eagle</i>	35 50	34,599 89
<i>Saurol</i>	135,457 52	149,669 80
<i>Laurentian</i>		40 00
<i>Franklin</i>	63,313 67	17,478 41
<i>Saurol—Icebreaking</i>	264 00	
New Brunswick District:		
<i>Dollard</i>	114,226 95	95,718 86
<i>Laurentian</i>	61,708 65	44,744 14

	1943-44	1942-43
Montreal District:		
Argenteuil	30,358 05	26,215 58
Safeguarder	76,320 92	69,437 68
Seasonal Vessels	12,924 51	12,717 20
Francois "C"	15,084 15	21,097 96
Vercheres	25,420 43	
Quebec District:		
Bernier	44,971 37	44,088 72
Druid	68,086 65	64,926 86
Laorarie	25,251 36	31,952 64
N. B. McLean	64,953 05	142,082 39
Ernest Lapointe—Icebreaking	32,146 35	39,799 39
Saurel—Icebreaking	71,631 89	4,040 97
Lady Grey	55,857 16	57,562 17
Chesterfield	227 51	
Prescott District:		
Grenville	41,077 03	38,360 31
Parry Sound:		
St. Heliers	57,995 50	55,054 76
Victoria District:		
Berens	19,273 98	18,690 48
Estevan	93,885 77	86,818 64
Prince Rupert District:		
Alberni	71,686 45	62,561 81
Birnie	21,893 49	15,832 92
General Account	3,775 59	2,346 06
	<u>\$1,360,499 11</u>	<u>\$1,269,067 53</u>

Vote 369 (and (a) Vote 527, Supplementary Estimates; (b) Vote 449, Further Supplementary Estimates) Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to Lightkeepers

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	1,193,710 00	1,148,010 00	1,142,383 64
B Cost of Living Bonus and Other Pay-list Items.....	190,148 00	202,948 00	181,113 60
C Allowances (Board on Lightships).....	9,500 00	9,500 00	9,473 10
D Printing and Stationery.....	5,500 00	5,300 00	3,695 24
E Travelling Expenses	12,300 00	16,250 00	15,732 86
F Materials and Supplies.....	295,000 00	320,500 00	320,027 76
G Repairs to Lightships.....	41,000 00	48,050 00	45,980 28
H Improvements, Replacements and Repairs.....	138,500 00	139,300 00	136,625 31
I Contracts (Buoy Maintenance).....	51,300 00	51,300 00	50,481 10
J Sundries	72,670 00	68,470 00	67,258 89
War Risk Insurance (Transfer from Vote 524).....	67,500 00	67,500 00	52,917 67
	<u>\$2,077,128 00</u>	<u>\$2,077,128 00</u>	<u>\$2,025,689 45</u>

As of March 31, 1944, there were 1,174 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Anderson, H. V.....	\$ 5,220 00	\$ 1,417 20	Benson, H. M.....	2,640 00	
Arsenault, A. A.....	2,580 00		Campbell, A. W.....	2,640 00	
Arthurs, J. N.....	3,360 00	1,541 17	Charbonneau, F. X. H.....	2,700 00	
Ascah, H. L.....	2,640 00		Chisholm, A.	2,520 00	
Bayer, H. P.....	2,820 00		Clark, A. L.....	2,460 00	
Beauchemin, H.	2,700 00		Covey, W.	2,640 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fairweather, W.	3,000 00		Moore, W. A.	2,940 00	
Fontaine, E.	2,640 00		Morrison, T. E.	2,820 00	
Guenard, S. G.	2,400 00		Murdock, T. F.	2,880 00	
Harris, L. A.	2,460 00		Osborne, F. W.	2,640 00	
Hunting, J. A.	3,060 00		Ouellette, J.	2,940 00	
Hurley, A. W.	2,640 00		Patry, A. (Jan. 1)	2,640 00	
Janes, E. L.	3,360 00		Patry, J. L.	2,460 00	
*Kendrick, H. B.	2,460 00		Poland, H. E.	2,520 00	
Kinnear, W. N.	2,700 00		Richard, J. M. (Oct. 1) ...	2,580 00	
*Laing, A. K.	3,060 00	443 69	Roberts, F. B.	2,580 00	
Lally, R. M.	3,060 00		Robson, S. A.	3,180 00	
Lauder, H. R.	2,640 00		Snyder, W. M. (Oct. 1) ...	2,640 00	
Lohnes, T.	2,640 00		Stephenson, T. T.	2,640 00	
MacLennan, P. M.	2,640 00		Surtees, W. C.	3,360 00	
MacNutt, E. K.	3,369 00		Thibault, E.	2,640 00	
Martell, J. J.	2,640 00		Thomas, C. G.	2,640 00	
Martell, W. A.	2,460 00		Thomas, M.	3,060 00	
McLean, J. J.	3,360 00		*Weir, J. D.	3,360 00	1,469 22
McNab, T. A.	3,060 00		Wilson, D. M.	2,640 00	
Mitchell, C. O.	2,640 00		*Wilson, N.	3,900 00	
Moffet, F. V.	3,360 00		Wyatt, T. G.	2,640 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. V. Anderson, \$780; H. B. Kendrick, \$240; A. K. Laing, \$300; J. D. Weir, \$120; N. Wilson, \$600.

DF The greater part of printing and stationery and materials and supplies was purchased through the Department of Transport Stores Account.

E The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: G. W. Johnston, \$438.87; L. LeClaire, \$857.16; J. A. Leger, \$425.32; W. J. Manning, \$121.12; R. H. Nicholson, \$487.10; J. B. Skaptason, \$601.33.

G H I J Suppliers receiving \$5,000 or more: Lucien Bouchard and Dollard Gagne, Pointe au Pic, Que., \$7,517.50; Canadian National Railways, \$9,614.33; Creaghan and Archibald, Montreal, \$24,800; Halifax Shipyards, Ltd., Halifax, N.S., \$9,425.23; Marine Industries Ltd., Sorel, Que., \$5,271.38; J. Earl McQueen, \$8,683.92; Saint John Dry Dock and Shipbuilding Co., Ltd., \$29,207.65.

The following is a comparative statement of expenditures by Agencies:

	1943-44	1942-43		
Administration—Department Headquarters	\$ 53,161 86	\$ 52,850 40		
<hr/>				
	Operation and Maintenance	Improvements, Replacements and Repairs	Operation and Maintenance	Improvements, Replacements and Repairs
Agencies—				
Prince Edward Island.....	182,707 53	12,294 36	174,903 73	12,441 52
Nova Scotia	329,595 14	5,082 15	308,614 48	11,531 42
New Brunswick	241,621 86	8,421 09	202,756 19	6,018 02
Quebec	316,484 55	47,671 36	322,984 94	34,904 31
Montreal	213,896 62	40,819 66	208,792 54	42,000 00
Prescott	126,599 25	10,825 18	127,317 21	7,680 97
Parry Sound	162,234 73	4,324 18	164,904 55	6,014 50
Kenora Sub	6,945 94		6,906 88	
Selkirk	9,991 27		9,737 40	
Victoria	135,946 70	6,360 28	127,506 90	13,158 91
Prince Rupert	51,658 08	827 05	51,133 68	543 39
Northwest Territories	5,302 94		5,133 97	
War Risk Insurance.....	52,917 67			
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 1,835,902 28	\$ 136,625 31	\$ 1,710,692 47	\$ 134,293 04

SUMMARY

	1943-44	1942-43
Administration	53,161 86	52,850 40
Operation and Maintenance	1,835,902 28	1,710,692 47
Improvements, Replacements and Repairs.....	136,625 31	134,293 04
	<u>\$2,025,689 45</u>	<u>\$1,897,835 91</u>

Vote 370 Agencies—salaries and office expenses

	Estimates	Allotments	Expenditures
A Salaries	233,020 00	229,476 95	218,949 05
B Cost of Living Bonus and Other Pay-list Items.....	23,148 00	26,855 43	26,381 37
C Printing and Stationery.....	6,350 00	6,185 00	3,303 44
D Travelling Expenses	1,897 00	1,897 00	784 99
E Telegrams and Telephones.....	11,500 00	11,500 00	9,267 95
F Sundries	10,250 00	10,250 62	9,908 24
War Risk Insurance (Transfer from Vote 524).....	4,500 00	4,500 00	3,559 81
	<u>\$ 290,665 00</u>	<u>\$ 290,665 00</u>	<u>\$ 272,154 85</u>

As of March 31, 1944, there were 136 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. M. Blouin, \$2,700; M. Brais, \$3,720; E. E. Clawson, \$3,720; S. H. Davis, \$3,000; G. B. Hall, \$2,400; G. E. Hartnell, \$2,700; *C. H. Hosterman, \$3,900; *B. J. Kaine, \$4,320; J. M. Lamb, \$3,000; J. A. Leger, \$3,360; F. J. Maguire, \$2,700; W. J. Manning, \$3,000; F. A. McKinnon, \$2,700; G. J. Morin, \$2,700; W. R. Peterson, \$2,400; L. Robidoux, \$2,400; H. J. Robitaille, \$2,700; W. L. Stamford, \$3,360; J. C. Theakston, \$2,700; A. T. Thompson, \$3,360; R. A. Wiallard, \$3,720. (For travelling expenses, see Vote 373.)

*Received additional compensation—see following list.

As of March 31, 1944, there were 7 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): C. H. Hosterman, \$600; B. J. Kaine, \$300.

The following is a comparative statement of expenditures by Agencies:

	1943-44	1942-43
Administration	1,858 08	1,854 85
Prince Edward Island Agency.....	23,400 15	21,761 04
Nova Scotia Agency.....	39,345 77	37,401 15
New Brunswick Agency.....	31,850 37	31,643 60
Quebec Agency	64,804 58	61,286 49
Montreal Agency	25,999 02	24,967 01
Prescott Agency	21,027 58	21,753 76
Parry Sound Agency.....	22,490 91	21,821 06
Victoria Agency	22,831 16	21,799 40
Prince Rupert Agency.....	14,987 42	14,393 75
War Risk Insurance.....	3,559 81	
	<u>\$ 272,154 85</u>	<u>\$ 258,682 11</u>

Vote 371 Maintenance and repairs to wharves

	Estimates	Allotments	Expenditures
A Materials and Supplies.....	1,500 00	1,500 00	419 40
B Travelling Expenses	1,500 00	1,500 00	491 60
C Sundries	2,000 00	2,000 00	1,253 62
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 2,164 62</u>

A The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by Agencies:

	1943-44	1942-43
Headquarters	27 02	208 84
Prince Edward Island Agency.....	135 49	295 50
Nova Scotia Agency.....	56 37	125 04
New Brunswick Agency.....	102 19	101 67
Quebec Agency	617 77	352 65
Montreal Agency	83 69	77 65
Prescott Agency	182 93	165 00
Parry Sound Agency.....	203 19	172 14
Victoria Agency	567 90	1,251 32
Prince Rupert Agency	188 07	187 38
	<u>\$ 2,164 62</u>	<u>\$ 2,937 19</u>

Vote 372 To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interest of navigation.....	30,000 00
Expenditures.....	\$ 30,000 00

This vote provides for the cost of breaking ice before navigation season opens in the spring and towards the close of navigation in the fall to permit the full movement of shipping. United Towing and Salvage Co., Ltd., Port Arthur, operated under a two-year contract effective July 2, 1943, and was paid \$30,000.

Vote 373 Administration of Pilotage

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	80,725 00	80,780 00	77,187 43
B Cost of Living Bonus and Other Pay-list Items.....	10,206 00	11,206 00	11,148 11
C Allowances for Additional Duties.....	1,740 00	1,740 00	1,200 00
D Board of Ships' Crews.....	6,700 00	6,700 00	6,103 00
E Board of Pilots.....	2,000 00	1,800 00	684 35
F Printing and Stationery.....	2,000 00	2,000 00	962 49
G Travelling Expenses	2,000 00	2,300 00	2,219 67
H Telegrams and Telephones.....	2,500 00	3,100 00	3,053 84
I Fuel and Supplies.....	19,000 00	20,500 00	20,480 55
J Repairs to Vessels and Buildings.....	9,000 00	6,400 00	6,080 23
K Sundries	6,639 00	5,984 00	3,184 06
War Risk Insurance (Transfer from Vote 524).....	125 00	125 00	
	<u>\$ 142,635 00</u>	<u>\$ 142,635 00</u>	<u>\$ 132,303 73</u>

This vote was provided for salaries and expenses in connection with the administration of pilotage for all services at Ottawa (Head Office), Sydney, Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver.

As of March 31, 1944, there were 37 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: C. Claxton, \$3,720; A. Hamel, \$2,760; *N. Noel, \$3,000; *J. R. O'Malley, \$2,640; *C. L. Waterhouse, \$3,180.

* Received additional compensation—see following list.

As of March 31, 1944, there were 5 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): N. Noel, \$180; J. R. O'Malley, \$180; C. L. Waterhouse, \$540.

G Travelling expenses in excess of \$300 were paid to: C. Claxton, \$440.24; R. A. Wiallard, \$381.56.

IJK Suppliers receiving \$5,000 or more: Halifax Shipyards Ltd., Halifax, \$8,015.24; Imperial Oil, Ltd., \$14,056.01; J. A. Leaman and Co., Ltd., Halifax, \$11,566.63.

In the pilotage districts of Sydney, Halifax and Saint John, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of same, the payment of necessary help other than salaries and expenses of the clerical staff at the pilotage headquarters, shall be the first charge on the pilots' earnings. These charges together with the salaries of pilots are charged originally to this vote

and subsequently recovered from the earnings, see Pilots' General Accounts, under Open Accounts further on herein. In 1943-44 the following amounts were paid and recovered: Sydney, \$97,588.67; Halifax, \$310,597.75; Saint John, \$98,910.47.

The following is a comparative statement of net expenditures:

	1943-44	1942-43
Headquarters	5,733 47	6,708 77
Sydney District	7,497 39	7,059 48
Halifax	10,616 99	9,281 10
Saint John	2,770 94	2,716 72
Quebec	17,230 95	15,810 02
Father Point	4,287 00	4,590 80
Abraham Martin	5,954 93	6,951 45
Citadelle	51,899 83	47,692 17
Montreal District	13,828 04	13,529 96
Kingston	1,769 90	1,224 97
British Columbia	10,714 29	10,003 96
	<u>\$ 132,303 73</u>	<u>\$ 125,569 40</u>

Vote 374 Life Saving Service, including rewards for saving life

	Estimates	Allotments	Expenditures
A Salaries	22,885 00	22,985 00	22,519 02
B Cost of Living Bonus and Other Pay-list Items.....	6,000 00	6,000 00	5,791 52
C Board	8,075 00	8,075 00	7,985 68
D Supplies and Repairs.....	5,250 00	5,250 00	3,339 08
E Sundries	1,350 00	1,250 00	674 67
War Risk Insurance (Transfer from Vote 524).....	75 00	75 00	
	<u>\$ 43,635 00</u>	<u>\$ 43,635 00</u>	<u>\$ 40,309 97</u>

As of March 31, 1944, there were 31 employees paid from this account.

Expenditures in excess of \$500 were incurred at the following stations: Bayview, N.B., \$9,444; Little Wood Island, N.B., \$8,006.92; Bamfield, B.C., \$10,932.45; Clayoquot, B.C., \$10,023.24; West Coast Trail, B.C., \$1,829.21.

The following is a comparative statement of expenditures by Agencies:

	1943-44	1942-43
Headquarters	14 15	486 40
Saint John Agency.....	17,450 92	16,940 84
Victoria Agency	22,844 90	22,542 34
	<u>\$ 40,309 97</u>	<u>\$ 39,969 58</u>

Vote 375 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
A Quebec	30,000 00	30,000 00	30,000 00
B British Columbia	15,000 00	15,000 00	15,000 00
	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>

Subsidies to two private wrecking plants to ensure that a sufficient number of efficient plants were maintained to render prompt and effective aid to vessels in distress.

A Quebec Salvage and Wrecking Co., Ltd., Montreal, operated under a contract in force during the season of navigation of the year 1943 and was paid \$30,000.

B Pacific Salvage Co., Ltd., Victoria, operated under a ten year contract effective July 2, 1935, and was paid \$15,000.

Vote 376 Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....				600 00
Expenditures.....				\$ 600 00

Vote 377 (and Vote 528, Supplementary Estimates) Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University \$500, Vancouver, B.C., \$1,500, and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada

	Estimates	Allotments	Expenditures
A Salaries	19,820 00	20,435 00	19,400 05
B Cost of Living Bonus and Other Pay-list Items.....	1,675 00	2,960 00	2,867 59
C Professional Services	8,000 00	13,500 00	13,149 50
D Printing and Stationery.....	4,700 00	4,700 00	2,875 37
E Travelling Expenses	2,500 00	2,500 00	2,166 27
F Telephones and Telegrams.....	400 00	475 00	469 15
G Materials, Supplies and Equipment.....	400 00	400 00	80 05
H Relief of Distressed Seamen.....	3,500 00	4,100 00	3,737 08
I Removal of Obstructions.....	65,000 00	56,925 00	1,703 70
J Grants to Navigation Schools.....	2,000 00	2,000 00	2,000 00
K Sundries	1,900 00	1,900 00	578 48
	<u>\$ 109,895 00</u>	<u>\$ 109,895 00</u>	<u>\$ 49,027 24</u>

As of March 31, 1944, there were 14 employees paid from this account. The following was receiving a salary at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: F. S. Slocombe, \$2,580.

As of March 31, 1944, there were 2 employees receiving war duties supplements.

E Travelling expenses in excess of \$300 were paid to: A. W. Hilton, \$530.84.

J Grants were paid as follows: Province of British Columbia, Department of Education, \$1,500; Queen's University, \$500.

The following is a comparative statement of expenditures by activities:

	1943-44	1942-43
Examination of Masters and Mates.....	20,172 83	18,826 82
Schools of Navigation.....	7,380 43	6,576 16
Relief of Distressed Seamen.....	3,737 08	1,699 22
Investigation into Wrecks.....	13,850 02	9,779 91
Registry of Shipping.....	2,183 18	2,554 91
Removal of Obstructions.....	1,703 70	18,932 69
	<u>\$ 49,027 24</u>	<u>\$ 58,369 71</u>

Vote 378 (and Vote 529, Supplementary Estimates) Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
A Salaries	182,855 00	165,155 00	164,992 64
B Cost of Living Bonus and Other Pay-list Items.....	4,720 00	15,420 00	15,219 93
C Printing and Stationery.....	3,700 00	3,700 00	3,202 62
D Travelling Expenses	27,250 00	31,750 00	28,206 89
E Telephones and Telegrams.....	5,500 00	8,000 00	7,452 10
F Sundries	1,200 00	1,200 00	487 89
	<u>\$ 225,225 00</u>	<u>\$ 225,225 00</u>	<u>\$ 219,562 07</u>

As of March 31, 1944, there were 65 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Allinson, R. J.	\$ 2,820 00		*McKenzie, W. L.	3,360 00	1,331 39
*Beaudoin, J. C.	3,420 00		*McVey, C. C.	3,420 00	417 06
*Beckett, S.	3,360 00	\$ 1,274 87	*Moffatt, J. J.	3,360 00	1,755 98
*Blyth, R. C.	3,840 00	490 84	Moyle, M. J.	2,820 00	
*Boomer, R. G.	3,000 00	970 78	*Munro, M. F. T.	3,420 00	481 41
*Brydon, J.	3,360 00	1,149 44	*Murphy, L. M.	3,360 00	531 81
*Casey, L. H. L.	3,000 00	317 26	*Paterson, D.	3,180 00	686 24
*Coulson, J. W.	2,880 00	1,680 52	*Ramage, T. R.	3,000 00	730 76
*Craig, W. P.	3,360 00	1,144 49	*Robertson, W. L.	2,880 00	1,494 61
*Cumyn, A.	3,180 00	1,765 42	Robinson, H. G. (Dec. 11)	3,660 00	
*Edmond, J. T.	3,360 00		Ross, A. L.	3,660 00	
*Farmer, P. H.	3,180 00	1,728 57	*Samson, J. A.	3,360 00	
*Farrow, A.	3,360 00		*Sleigh, E. M.	3,360 00	
*Gagnon, P. G. L.	3,360 00	912 76	*Stephen, T. M.	3,420 00	519 31
*Kay, J. H.	3,000 00	807 12	*Stephens, A. A.	3,000 00	360 51
Lucas, H. L.	3,000 00		*Stewart, T.	2,400 00	
Lyon, P. W. (July 20)	3,660 00		*Venables, A. K.	3,540 00	
*Mantrop, B.	3,360 00		*Vigars, W. J.	3,360 00	
Mathews, J. T.	3,360 00		*Walker, E. D.	3,360 00	
*McClelland, W. H.	3,180 00	1,806 93	*Willsher, F. A.	4,920 00	2,565 19
McLachlan, J.	2,880 00		*Young, A. A.	3,840 00	784 68

* Received additional compensation—see following list.

As of March 31, 1944, there were 37 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): R. J. Allinson, \$300; J. C. Beaudoin, \$300; S. Beckett, \$180; R. C. Blyth, \$300; R. G. Boomer, \$180; J. Brydon, \$180; L. H. L. Casey, \$120; J. W. Coulson, \$120; W. P. Craig, \$180; A. Cumyn, \$240; J. T. Edmond, \$180; P. H. Farmer, \$240; A. Farrow, \$180; P. G. L. Gagnon, \$360; J. H. Kay, \$240; B. Mantrop, \$180; W. H. McClelland, \$240; W. L. McKenzie, \$180; C. C. McVey, \$300; J. J. Moffatt, \$180; M. F. T. Munro, \$300; L. M. Murphy, \$180; D. Paterson, \$240; T. R. Ramage, \$240; W. L. Robertson, \$120; J. A. Samson, \$180; E. M. Sleigh, \$180; T. M. Stephen, \$120; A. A. Stephens, \$300; T. Stewart, \$120; A. K. Venables, \$180; W. J. Vigars, \$180; E. D. Walker, \$180; F. A. Willsher, \$600; A. A. Young, \$300.

D The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses in excess of \$300; J. A. Duval, \$321.15; T. P. Wilson, \$791.01.

Vote 379 Marine Signal Service

	Estimates	Allotments	Expenditures
A Salaries	49,735 00	51,735 00	48,714 29
B Cost of Living Bonus and Other Pay-list Items	7,865 00	8,365 00	7,495 14
C Repairs	1,000 00	1,000 00	428 38
D Telegrams and Telephones	31,190 00	28,690 00	23,861 66
E Materials, Supplies and Equipment	1,850 00	1,850 00	1,139 20
F Sundries	2,430 00	2,430 00	1,091 73
War Risk Insurance (Transfer from Vote 524)	100 00	100 00	
	<u>\$ 94,170 00</u>	<u>\$ 94,170 00</u>	<u>\$ 82,730 40</u>

As of March 31, 1944, there were 34 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: F. O'Dowd, \$3,000; T. Robillard, \$3,000.

D Suppliers receiving \$5,000 or more: Bell Telephone Company, \$13,262.55; Canadian National Railways, \$7,260.46.

The following is a comparative statement of expenditures by services:

	1943-44	1942-43
River St. Lawrence Ship Channel	80,838 68	82,895 16
Radio East Coast	1,891 72	1,817 80
	<u>\$ 82,730 40</u>	<u>\$ 84,712 96</u>

Vote 380 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	148,180 00	142,180 00	135,181 40
B Cost of Living Bonus and Other Pay-list Items.....	19,610 00	19,610 00	18,485 02
C Allowances—Board of Ships' Crews.....	26,170 00	29,170 00	26,611 61
D Contract Dredging	854,500 00	854,500 00	838,831 34
E Fuel	45,200 00	53,200 00	49,081 17
F Materials, Supplies and Equipment.....	23,150 00	19,150 00	14,504 47
G Repairs to Plant and Equipment.....	37,525 00	43,525 00	30,226 44
H Sundries	16,345 00	9,345 00	7,096 88
	<u>1,170,680 00</u>	<u>1,170,680 00</u>	<u>1,120,018 33</u>
Less amount chargeable to Vote 381, Administration and Operation	181,180 00	181,180 00	180,137 52
	<u>\$ 989,500 00</u>	<u>\$ 989,500 00</u>	<u>\$ 939,880 81</u>

As of March 31, 1944, there were 106 employees paid from these accounts. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: M. G. Boudreau, \$3,000; E. B. Cardin, \$3,600; H. W. Davy, \$4,020; F. S. Jones, \$5,400; P. L. Kuhring, \$3,720; H. L. Land, \$3,360; R. Ledoux, \$2,400 (plus war duties supplement, \$240); F. J. A. Old, \$3,000.

D This amount was paid to Marine Industries Ltd., Sorel, Que.

E Imperial Oil Ltd., was paid \$6,751.55. The balance of the expenditure was in the main paid through the Department of Transport Stores Account.

H Travelling expenses in excess of \$300 were paid to: E. B. Cardin, \$1,185.15; H. L. Land, \$349.62.

Vote 381 River St. Lawrence Ship Channel—Administration and Operation.....	181,180 00
Expenditures.....	<u>\$ 180,137 52</u>

These expenditures were charged in the first instance to Vote 380 (under which details are reported) and were subsequently transferred as a charge against this vote.

RAILWAY SERVICE

Railway Grade Crossing Fund, Railway Act c. 170, R.S.	<u>\$ 16,613 44</u>
---	----------------------------

This amount covers expenditures, as authorized by the Board of Transport Commissioners for Canada, for the protection, safety and convenience of the public in respect of highway crossings of railways.

On March 31, 1943, the balance available for future expenditures under the various statutory authorities which expired in 1938-39 and subsequent parliamentary appropriations was \$633,268.25. Payments of \$16,613.44 were made during the year and the balance at March 31, 1944, available for future expenditures was \$616,654.81.

Payments during the year were: Canadian National Railways, \$8,097.97; Canadian Pacific Railway Co., \$5,991.64; Dominion Atlantic Railway Co., \$2,464.67; Rural Municipality of Kindersley, Sask., \$59.16.

Vote 382 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
A Salaries	11,820 00	11,820 00	11,820 00
B Cost of Living Bonus and Other Pay-list Items.....	1,550 00	1,550 00	1,547 28
C Repairs to Plant and Equipment.....	20,000 00	21,000 00	20,956 35
D Supplies	2,000 00	2,000 00	1,589 45
E Sundries	4,000 00	2,800 00	800 22
War Risk Insurance (Transfer from Vote 524).....	570 00	770 00	683 57
	<u>\$ 39,940 00</u>	<u>\$ 39,940 00</u>	<u>\$ 37,396 87</u>

As of March 31, 1944, there were 7 employees paid from this account.

CDE The Canadian National Railways was paid \$17,017.25 for repairs, supplies, etc.

Vote 383 Hudson Bay Railway—Construction and Improvements—Capital.....	61,000 00
Expenditures.....	\$ 59,882 47

The payments cover expenditures on capital works carried out by the operating company, the Canadian National Railways.

Vote 384 (and Vote 450, Further Supplementary Estimates) Hudson Bay Railway—To provide for the difference between expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1944

	Estimates	Allotments	Expenditures
Operating Deficit	341,000 00	341,000 00	334,017 21
War Risk Insurance (Transfer from Vote 524).....	15,000 00	15,000 00	13,855 69
	\$ 356,000 00	\$ 356,000 00	\$ 347,872 90

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is used to pay the current deficit in operation and maintenance. The operating expenditures for the fiscal year amounted to \$1,008,025.11 and the operating revenues totalled \$660,152.21, resulting in a deficit of \$347,872.90.

Vote 385 (and Vote 451, Further Supplementary Estimates) Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1943-44 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1943 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....	4,140,862 77
Expenditures.....	\$4,140,862 77

The amount of \$4,140,862.77 was paid to the Canadian National Railways.

Vote 386 (and Vote 452, Further Supplementary Estimates) Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1943-44 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1943 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway, Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company, Cumberland Railway and Coal Company, Dominion Atlantic Railway, Maritime Coal, Railway and Power Company, Sydney and Louisburg Railway, and Temiscouata Railway Company.....	925,000 00
Expenditures.....	\$ 916,994 18

Payments to companies, other than the Canadian National Railways, of the difference occurring on account of the application of the Maritime Freight Rates Act, c. 79, R.S., between the tariff tolls and the normal tolls on all traffic moved during the calendar year 1943 were made as follows: Canada and Gulf Terminal Railway, \$20,896.92; Canadian Pacific Railway Co., \$341,718.48; Cumberland Railway and Coal Co., \$30,291.05; Dominion Atlantic Railway Co., \$244,485.61; Maritime Coal, Railway and Power Co. Ltd., \$30,190.95; Sydney and Louisburg Railway Co., \$220,007.33; Temiscouata Railway Co., \$29,403.84.

Vote 530 To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000.00—Amount required for 1943-44—Capital.....	3,000,000 00
Expenditures.....	\$ 632,500 00

P.C. 2640 of April 1, 1943, authorized the construction of an icebreaker—railway car—automobile—passenger ferry vessel for the Prince Edward Island Ferry Service to provide transportation facilities between the Island and the mainland.

Payments were made to: German and Milne, Montreal, \$32,500; Marine Industries Ltd., Sorel, \$800,000.

GENERAL

Transfer from Vote 67, Unforeseen Expenses (Department of Finance).....\$ 21 14

To cover payment for floral tributes to the late George Huband, Representative in Canada of the Ministry of War Transport of the United Kingdom, as authorized by T.247118 B. of July 29, 1943.

Refunds of Previous Years' Revenue—Consolidated Revenue and Audit Act, 1931, c. 27,
sec. 22 (2)\$ 212 06

The above amount was incorrectly credited to revenue in previous years. It covers (a) wages of a seaman of the Claire Lilly, amounting to the sum of \$130.87, which should have been credited to Department of Transport—Suspense pending final disposition; and (b) an amount of \$81.19 which should have been credited to Employees' Compensation Clearing Account—Defence Projects, Munitions and Supply. The provision of the sum of \$212.06 as an expenditure item permits the transfer of the items referred to in (a) and (b) to the proper accounts which has been done.

Vote 524 War Risk Insurance—Subject to allocation by the Treasury Board, \$357,500;
less \$357,500 transferred..... nil
Expenditures..... nil

Amounts transferred to other Votes of this Department, under authority of T.251429B. and T.251430B. of October 14, 1943, were as follows:

To: Vote 358.....	3,150 00
361.....	225,000 00
369.....	67,500 00
370.....	4,500 00
373.....	125 00
374.....	75 00
379.....	100 00
382.....	570 00
384.....	15,000 00
396.....	28,600 00
398.....	565 00
400.....	140 00
401.....	3,900 00
402.....	225 00
403.....	50 00
406.....	8,000 00
	<u>\$ 357,500 00</u>

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 387 Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
A Salaries	19,635 00	17,235 00	17,006 34
B Cost of Living Bonus and Other Pay-list Items.....	2,200 00	4,600 00	4,323 29
C Printing and Stationery.....	300 00	300 00	300 00
D Travelling Expenses	2,500 00	2,500 00	661 51
E Sundries	100 00	100 00	50 95
	<u>\$ 24,735 00</u>	<u>\$ 24,735 00</u>	<u>\$ 22,342 09</u>

As of March 31, 1944, there were 12 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. O. Lortie, \$2,400; C. E. Stevens, \$3,120.

As of March 31, 1944, there were 4 employees being paid war duties supplements, including the following whose salary is detailed above (amount represents annual rate paid at that date): C. E. Stevens, \$600.

Payment of compensation respecting Government Employees—Government Employees'

Compensation Act, c. 9, 1931.....\$ 568,232 08

This amount covers compensation, medical aid, etc., when employees of His Majesty are killed or suffer injuries in the performance of their duties.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards except in the Provinces of Prince Edward Island and Quebec. Claims arising in the Province of Prince Edward Island are adjusted through the Canadian National Railways, while those in the Province of Quebec are arranged directly by the Department. Medical aid claims under \$25 in the Province of Ontario, when the accidents are of a minor nature and no compensation is paid to the injured employee, are paid directly by the Department. In the provinces where claims are paid by the Boards, the Dominion Government has advanced funds to meet such expenditures.

The following is a list of payments made and refunds received during the year:

Provincial Workmen's Compensation Boards of:

Nova Scotia	81,874 65	
New Brunswick	29,076 92	
Ontario	187,466 69	
Manitoba	43,927 33	
Saskatchewan	15,818 54	
Alberta	31,327 19	
British Columbia	72,489 61	
		461,980 93

Canadian National Railways with respect to employees in Prince Edward Island..

3,078 49

Claims paid direct by the Department with respect to employees in—

Newfoundland	4,209 84	
Quebec	205,689 53	
Ontario	10,190 53	
Yukon Territory	72 70	
		220,162 60

Quebec Workmen's Compensation Commission.....

20,397 33

705,619 35

Less amounts received as refund of expenditures made on behalf of the following:

National Harbours Board.....	33,032 75	
Miscellaneous Refunds		
British Columbia Security Commission.....	416 48	
Department of Labour—War Emergency Training Program..	13,561 21	
Department of Mines and Resources—		
Alternative Service Workers.....	1,283 09	
British Columbia Forestry Service.....	3,915 05	
Japanese Nationals in Work Camps.....	1,085 50	
Department of National Defence—Newfoundland.....	1,136 78	
United Kingdom Payments Office.....	77,657 21	
		99,055 32
Miscellaneous Credits	5,281 20	
Miscellaneous Administration Expenses.....	18 00	
		137,387 27

\$ 568,232 08

Direct payments in excess of \$1,000 to doctors were: S. G. Baxter, Montreal, P.Q., \$1,895.50; L. Bergeron, Montreal, P.Q., \$2,714.10; A. Bertrand, Montreal, P.Q., \$3,279; E. E. Cayford, Montreal, P.Q., \$1,231; A. Chartier, Montreal, P.Q., \$31,298.90; L. R. Dionne, Montreal, P.Q., \$1,241.01; A. Dunn, Ottawa, Ont., \$1,188; R. Fontaine, Montreal, P.Q., \$5,090; J. E. Fortier, Quebec, P.Q., \$1,504.75; J. F. A. Gatién, Montreal, P.Q., \$2,881.50; J. Halle, Quebec, P.Q., \$1,112; A. Marin, Montreal, P.Q., \$2,531.65; C. K. McLeod, Montreal, P.Q., \$1,056; A. B. Moore, Montreal, P.Q., \$1,153; L. Morissette, Montreal, P.Q., \$2,622; P. Panneton, Montreal, P.Q., \$2,058.71; G. G. Ramsey, Montreal, P.Q., \$1,421; J. Rocheford, Three Rivers, P.Q., \$3,715.75; C. E. Ross, Montreal, P.Q., \$3,009.50.

The following statement shows the status of the advances held by the various Boards.

Name of Board	Balances held by Boards April 1, 1943		Repayments during year		Bank Interest earned by Boards		Total		Less		Balances held by Boards Mar. 31, 1944	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Disbursements during the year	Interest deposited to the Credit of Receiver General		
Nova Scotia.....	23,272	48	81,874	65			105,147	13	77,526	29	27,620	84
New Brunswick.....	22,134	48	29,076	92			51,246	37	34,584	63	16,626	77
Ontario.....	33,064	04	187,466	69			220,530	73	202,311	43	18,219	30
Manitoba.....	14,400	03	43,927	33			58,364	14	39,215	58	19,111	78
Saskatchewan.....	4,591	33	15,818	54			20,461	45	18,528	56	1,881	31
Alberta.....	6,784	64	31,327	19			38,111	83	36,145	27	1,966	56
British Columbia.....	12,514	55	72,489	61			85,265	03	81,880	96	3,123	20
	116,761	55	461,980	93			579,126	68	490,192	72	88,549	76

PENSIONS AND OTHER BENEFITS

Vote 388 Compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C.	\$ 500 00
Expenditures.....	nil

Vote 389 Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1944, in the sum of \$40 per month, to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00
Expenditures.....	\$ 480 00

Vote 390 (and Vote 453, Further Supplementary Estimates) Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Joseph Vezina, Arthur Paquet, Adelard Delisle, Ernest Bernier, George Larochele	2,758 00
Expenditures.....	\$ 2,598 38

Under the terms of an Order in Council, dated December 5, 1906, retired pilots of the District of Quebec were paid pensions as follows: A. Asselin, \$300; J. Asselin, \$300; E. Bernier, \$140.32; A. Delisle, \$300; R. Lachance, \$300; G. Larochele, \$358.06 (Jan. 22, 1943, to Mar. 31, 1944); A. Paquet, \$300; J. Pouliot, \$300; J. Vezina, \$300.

Vote 391 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1943, to March 31, 1944, the sum of \$30 per month instead of \$20 as fixed by the said Act	22,000 00
Expenditures.....	\$ 20,692 73

Payments to increase the minimum monthly pension allowances from \$20 as fixed by the Act to \$30 per month for the period January 1 to December 31, 1943.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.	\$ 4,896 66
--	-------------

SPECIAL

RAILWAY SERVICE

Vote 392 To provide for the discharge of commitments incurred prior to March 31, 1943, under authority of Vote No. 408, Schedule "A" to the Appropriation Act No. 5, 1942, respecting Highway Crossings of Railways—(Revote).....	\$ 23,870 00
Expenditures.....	nil

AIR SERVICE

(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3976 of 8th July, 1940)

Vote 393 Air Service Administration

	Estimates	Allotments	Expenditures
A Salaries	9,600 00	9,600 00	9,262 14
B Cost of Living Bonus and Other Pay-list Items.....	400 00	400 00	361 25
C Sundries	1,250 00	1,250 00	340 68
	<u>\$ 11,250 00</u>	<u>\$ 11,250 00</u>	<u>\$ 9,964 07</u>

As of March 31, 1944, there were 3 employees paid from this account. The following was receiving salary at an annual rate of \$2,400 or over on that date: J. A. Wilson, \$6,600.

Civil Aviation Division

Vote 394 Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder

	Estimates	Allotments	Expenditures
A Salaries	129,150 00	128,550 00	111,512 33
B Cost of Living Bonus and Other Pay-list Items.....	9,320 00	9,920 00	9,837 54
C Materials, Supplies and Equipment.....	50,000 00	50,000 00	26,428 25
D Printing and Stationery.....	5,000 00	5,000 00	3,283 28
E Travelling Expenses	20,000 00	20,000 00	15,473 06
F Telephones and Telegrams.....	4,000 00	4,000 00	2,668 99
G Legal Expenses	200 00	200 00	14 30
H Overhaul, Operation and Maintenance of Aircraft and Mechanical Transport	30,000 00	30,000 00	26,563 18
I Sundries	10,000 00	10,000 00	4,553 51
	<u>\$ 257,670 00</u>	<u>\$ 257,670 00</u>	<u>\$ 200,334 44</u>

As of March 31, 1944, there were 53 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: H. S. Alguire, \$2,580; J. L. Blondeau, \$3,300; F. W. Bone, \$2,820; G. C. Bulger, \$2,700; F. W. Chandler, \$2,580; J. J. Currie, \$2,580; *S. Graham, \$4,620; D. T. Jackson, \$2,580; *D. G. Joy, \$3,900; *A. D. McLean, \$6,000; D. D. Murphy, \$3,300; *K. F. Saunders, \$3,200; *T. M. Shields, \$4,140; J. L. Smith, \$4,440; T. G. M. Stephens, \$3,900; N. C. Terry, \$2,460; C. T. Travers, \$3,840; T. Vergette, \$3,000; G. E. Wallingford, \$3,480; K. E. Whyte, \$3,300.

As of March 31, 1944, there were 13 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): S. Graham, \$540; D. G. Joy, \$120; A. D. McLean, \$480; K. F. Saunders, \$240; T. M. Shields, \$240.

CH I Suppliers receiving \$5,000 or more: Imperial Oil Ltd., \$7,138.24; Laurentian Air Services Ltd., \$5,614.06; Trans-Canada Air Lines, \$9,797.31.

E Travelling expenses in excess of \$300 were paid to: H. S. Alguire, \$375.84; J. L. Blondeau, \$403.80; J. J. Currie, \$870.80; K. E. Whyte, \$386.15.

Vote 395 (and Vote 531, Supplementary Estimates) Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—Capital

	Estimates	Allotments	Expenditures
A Salaries	38,775 00	38,775 00	24,083 87
B Cost of Living Bonus and Other Pay-list Items.....	19,530 00	13,230 00	5,509 34
C Lighting and Field Services Construction and Improvements.....	1,386,600 00	1,392,900 00	687,326 18
D Radio Aviation, Construction and Improvements.....	624,200 00	624,200 00	272,795 71
	<u>\$2,069,105 00</u>	<u>\$2,069,105 00</u>	<u>\$ 989,715 10</u>

As of March 31, 1944, there were 14 employees paid from this account.

C D Travelling expenses in excess of \$300 were paid to: D. Curry, \$568.33; D. A. McDougall, \$885.58; J. R. McKay, \$416.17; L. A. D. Oakley, \$332.86; F. Richards, \$842.17.

Suppliers receiving \$5,000 or more: Automatic Electric (Canada) Ltd., Toronto, \$7,788.25; Bird Construction Co., Ltd., Regina, \$6,362.41; F. C. Blair and A. H. Luff, Ottawa, \$5,000; Canada Wire and Cable Co., Ltd., Toronto, \$15,749.96; Canadian Bridge Co., Ltd., Walkerville, \$41,874.73; Canadian General Electric Co., Ltd., Ottawa, \$58,836.36; Canadian Marconi Co., Ltd., Montreal, \$67,148.71; Canadian Telephone and Supplies, Ltd., \$9,194.24; Fred E. Cummings, Ottawa, \$5,306.35; Deaken and Stewart Ltd., Montreal, \$12,490.68; Dexter Construction Co., Ltd., Fairville, N.B., \$48,754.64; Dibblee Construction Co., Ltd., Ottawa, \$124,924.65; Dufferin Paving and Crushed Stone, Ltd., Toronto, \$20,700.31; General Motors Products of Canada Ltd., Oshawa, \$5,502.64; General Supply Co., Ottawa, \$5,998.50; Imperial Oil Ltd., \$14,406.10; Dame Vve. Adonias Jasmin and Laplante, Dorval, \$10,950; C. Jobin, Quebec, \$12,805.64; Kenyon-Killick Ltd., Penticton, \$5,530.60; Long Lac Construction Co., Ltd., Port Arthur, \$15,377.77; Northern Electric Co., Ltd., Ottawa, \$11,584.14; R.C.A. Victor Co., Ltd., Montreal, \$7,302.59; Sicard Ltd., Montreal, \$20,101.60; Sterling Construction Co., Ltd., Windsor, \$90,554.58; Storms Contracting Co., Ltd., Toronto, \$40,605.11; Ward and Son Ltd., New Westminster, \$31,781.22.

The following is a comparative statement of expenditures:

	1943-44	1942-43
Lighting and Field Services		
Administration	31,898 45	38,418 01
Moncton District	109,118 88	127,370 32
Montreal District	64,879 72	479,420 90
Kingston District	139,401 41	22,357 77
Hamilton District	174,612 19	247,948 98
North Bay District		162,291 65
Port Arthur District	83,936 22	27,445 80
Winnipeg District	51,904 55	66,085 07
Lethbridge District	44,359 00	31,618 74
Vancouver District	16,808 97	98,649 23
	716,919 39	1,301,606 47
Radio Aviation Services	272,795 71	123,471 34
	<u>\$ 989,715 10</u>	<u>\$1,425,077 81</u>

Vote 396 (and Vote 454, Further Supplementary Estimates) Airways and Airports—Operation and Maintenance including Lighting, Radio and Meteorological Services

	Estimates	Allotments	Expenditures
A Salaries and Wages	819,350 00	820,150 00	799,879 80
B Allowances	11,400 00	11,400 00	9,339 89
C Cost of Living Bonus and Other Pay-list Items	169,545 00	187,745 00	187,290 67
D Printing and Stationery	27,320 00	27,320 00	18,814 14
E Travelling Expenses	59,100 00	59,100 00	49,269 81
F Telegrams, Telephones and Remote Control	24,365 00	27,665 00	27,534 94
G Teletype Service	167,600 00	167,600 00	160,657 00
H Repairs and Maintenance of Aerodromes, Aircraft, Buildings and Equipment	338,025 00	316,725 00	225,819 92
I Materials, Supplies and Equipment	252,925 00	251,225 00	251,110 84
J Light, Power and Water	73,470 00	73,470 00	71,505 67
K Freight, Express and Cartage	11,970 00	11,970 00	9,334 19
L Sundries	12,970 00	13,670 00	13,623 23
War Risk Insurance (Transfer from Vote 524)	28,600 00	28,600 00	26,690 72
	<u>\$1,996,640 00</u>	<u>\$1,996,640 00</u>	<u>\$1,850,870 82</u>

As of March 31, 1944, there were 489 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets). The travelling expenses of these employees, where the amount was in excess of \$300, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Ainsworth, H.	\$ 3,240 00	\$ 348 04	Hilchie, W. F.	2,700 00	415 96
*Albulet, J.	2,580 00	939 85	Hughes, F. T.	2,700 00	
Archibald, D. C.	3,720 00		*Hunter, J. D.	3,300 00	
*Banghart, F. I.	3,260 00		*Irvine, W. H.	3,300 00	
*Bayley, A. K. (July 2) ...	2,700 00		Knight, L.	2,700 00	
*Bogart, C. C.	2,940 00		*Lawson, W. S.	3,660 00	
*Brooman, J. P.	2,700 00		*Main, J. R. K.	3,840 00	
*Charleson, J. C.	3,000 00		*McCauley, A. R.	2,880 00	
Clarke, E. G.	2,820 00	371 83	McGee, G. L.	4,140 00	
*Dodds, R.	4,620 00		McIntyre, D. A.	2,820 00	
*Fenn, W. E.	2,700 00	1,139 51	*Nelson, W. L.	2,580 00	
Foley, S.	3,480 00	901 69	*Nixon, F. G.	2,700 00	
Folkins, J. C.	2,700 00		*Robertson, J. R.	3,960 00	
Glenn, D. P.	2,700 00		*Saint John, R. E.	2,700 00	
*Hewson, E. W.	2,460 00		*Thomas, C. W.	2,580 00	
*Hickson, E.	3,300 00		*Walsh, H. E.	4,020 00	

* Received additional compensation—see following list.

As of March 31, 1944, there were 206 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): H. Ainsworth, \$1,000; J. Albulet, \$960; F. I. Banghart, \$120; A. K. Bayley, \$75 (July 2); C. C. Bogart, \$360; J. P. Brooman, \$180; J. C. Charleson, \$360; R. Dodds, \$600; W. E. Fenn, \$720; E. W. Hewson, \$360; E. Hickson, \$240; J. D. Hunter, \$240; W. H. Irvine, \$480; W. S. Lawson, \$540; J. R. K. Main, \$240; A. R. McCauley, \$720; W. L. Nelson, \$300; F. G. Nixon, \$840; J. R. Robertson, \$360; R. E. Saint John, \$600; C. W. Thomas, \$300; H. E. Walsh, \$600.

E. The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses in excess of \$300: R. J. Allen, \$763.48; J. R. Armstrong, \$358.43; F. L. Bentley, \$412.65; G. O. J. Byrne, \$455.02; P. M. Eldridge, \$646.82; H. H. Gloster, \$482.15; N. Hadley, \$2,271.16; A. A. Haines, \$1,067.50; B. Henderson, \$1,033.03; W. C. Hopkins, \$255.11; G. F. Lawson, \$300; L. A. Long, \$321.86; A. G. MacLennan, \$390.27; D. A. McDougall, \$607.19; G. E. McDowell, \$371.61; B. A. Restall, \$371.10; E. F. Smith, \$589.64; W. G. Wastell, \$1,450.47; W. E. Wright, \$746.82; S. O. Zimmerman, \$421.44.

Payments for War Risk Insurance were classified as follows: Eastern District, \$8,007.22; Southern District, \$6,672.68; Central District, \$5,338.14; Western District, \$6,672.68.

Suppliers receiving \$5,000 or more: J. D. Adams, Paris, Ont., \$8,909.42; Austin-Western Road Machinery Co., Aurora, U.S.A., \$24,638.27; Bell Telephone Co., \$9,007.99; Canadian Corps of Commissionaires, \$11,059.91; Canadian National Railways, \$79,260.81; Canadian Pacific Railway Co., \$88,900.94; Imperial Oil Ltd., \$29,831.26; International Harvester Co., \$6,069.45; Lockheed Aircraft Corporation, Burbank, Cal., \$6,131.64; Montreal Light, Heat and Power Consolidated, \$30,287.96; Northern Electric Co., \$6,343.34; Spruce Falls Power and Paper Co., Ltd., Kapuskasing, \$6,503.61; Trans-Canada Air Lines, \$5,858.05.

The following is a comparative statement of expenditures by Airport Districts:

	1943-44	1942-43
Civil Aviation		
Eastern District	230,570 76	172,683 36
Southern District	265,935 62	234,458 29
Central District	106,278 27	84,639 31
Western District	68,350 45	61,072 91
	671,135 10	552,853 87
Radio Aviation		
Ottawa Headquarters	32,566 69	34,043 35
Eastern District	186,028 87	184,415 78
Central District	183,740 51	168,053 41
Western District	291,148 11	284,839 55
Northern District	22,577 25	
	716,061 43	671,352 09
Meteorological	436,983 57	402,779 31
War Risk Insurance	26,690 72	
	1,850,870 82	1,626,985 27

Vote 397 Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to Canadian Flying Clubs Association.....	8,000 00
Expenditures.....	\$ 6,700 00

Payments were made as follows: Aero Club of British Columbia, \$100; Brant-Norfolk Flying Club, \$100; Calgary Aero Club, \$100; Canadian Flying Clubs Association, \$5,000; Halifax Aero Club, \$100; Hamilton Aero Club, \$100; Kitchener-Waterloo Flying Club, \$100; Moneton Flying Club, \$100; Montreal Light Aeroplanes Club Inc., \$100; Saint Catharines Flying Club, \$100; Saskatoon Flying Club, \$100; Toronto Flying Club, \$100; University of Manitoba, \$500; Winnipeg Flying Club, \$100.

Meteorological Division

Vote 398 Meteorological Service

	Estimates	Allotments	Expenditures
A Salaries and Wages.....	210,572 00	209,072 00	206,515 51
B Cost of Living Bonus and Other Pay-list Items.....	22,920 00	24,420 00	23,936 29
C Weather Observer Contracts.....	15,625 00	15,625 00	11,378 03
D Telegrams, Telephones and Teletype.....	87,000 00	81,000 00	80,081 28
E Printing and Stationery.....	25,000 00	25,000 00	24,948 15
F Travelling Expenses.....	5,000 00	5,000 00	4,854 21
G Materials and Supplies.....	12,000 00	18,000 00	11,141 72
H Upper Air Observations.....	12,000 00	12,000 00	6,442 95
I Sundries.....	9,883 00	9,883 00	9,160 98
War Risk Insurance (Transfer from Vote 524).....	565 00	565 00	462 72
	\$ 400,565 00	\$ 400,565 00	\$ 378,921 84

As of March 31, 1944, there were 455 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): *C. C. Boughner, \$2,880; E. B. Chilcott, \$2,880; A. F. Chisholm, \$3,240; A. J. Connor, \$4,020; K. B. Fox, \$2,880; *R. C. Jacobsen, \$2,880; A. E. Manning (May 14) \$2,400; *W. E. K. Middleton, \$3,240; F. G. Millar, \$2,880; F. A. O'Donnell, \$4,020; *J. Patterson, \$5,520; A. Thomson, \$4,320; W. A. Thorn, \$3,180; H. P. Troop, \$2,880.

* Received additional compensation—see following list.

As of March 31, 1944, there were 19 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): C. C. Boughner, \$360; R. C. Jacobsen, \$840; W. E. K. Middleton, \$480; J. Patterson, \$480.

D Suppliers receiving \$5,000 or more: Canadian National Railways, \$51,319.93; Canadian Pacific Railway Co., \$18,130.08.

F Travelling expenses in excess of \$300 were paid to: D. C. Archibald, \$521.65; A. J. Connor, \$919.23; J. H. Kirk, \$560.77; E. E. Lewis, \$364.25; J. Patterson, \$788.87.

Vote 399 Grant to Kingston Observatory.....	500 00
Expenditures.....	\$ 500 00

This amount was paid as an annual grant to Kingston Observatory at Queen's University for scientific investigations.

Radio Division

Vote 400 (and Vote 455, Further Supplementary Estimates) Administration of the Radiotelegraph Act and Regulations

	Estimates	Allotments	Expenditures
A Salaries.....	99,895 00	98,395 00	94,978 48
B Cost of Living Bonus and Other Pay-list Items.....	17,945 00	17,945 00	17,321 34
C Travelling Expenses.....	10,000 00	14,150 00	14,053 35
D Printing and Stationery.....	13,000 00	2,570 00	2,567 87
E Materials and Supplies.....	2,700 00	730 00	709 33
F Telegrams and Telephones.....	1,000 00	700 00	694 20
G Sundries.....	2,500 00	12,550 00	12,366 05
War Risk Insurance (Transfer from Vote 524).....	140 00	140 00	
	\$ 147,180 00	\$ 147,180 00	\$ 142,690 62

As of March 31, 1944, there were 48 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *C. J. Acton, \$2,880; *J. W. L. Bain, \$4,020; *E. G. Bennett, \$3,600; *G. C. W. Browne, \$3,880; *W. A. Caton, \$3,240; *W. E. Connelly, \$3,000; *A. N. Fraser, \$4,020; *G. C. Pinhey, \$2,400; *H. C. Risteen, \$2,700; *W. A. Rush, \$5,220; *W. B. Smith, \$2,580; P. G. Valois, \$3,480.

* Received additional compensation—see following list.

As of March 31, 1944, there were 17 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): C. J. Acton, \$120; J. W. L. Bain, \$600; E. G. Bennett, \$540; G. C. W. Browne, \$620; W. A. Caton, \$120; W. E. Connelly, \$540; A. N. Fraser, \$600; G. C. Pinhey, \$120; H. C. Risteen, \$840; W. A. Rush, \$780; W. B. Smith, \$780.

C Travelling expenses in excess of \$300 were paid to: J. N. H. Deziel, \$358.47; H. E. Fisher, \$305.66; J. A. Gervais, \$319.60; R. G. Gooding, \$525.63; B. Irvine, \$603.22; R. P. Matton, \$338.51; A. C. Powley, \$327.81; J. H. Sinclair, \$389.30; C. R. Spence, \$345.46.

G Payment of \$6,307.02 was made to the Inter-American Radio Office, Havana, Cuba, being Canada's contribution to the expenses of the office.

Vote 401 Radio Direction Finding Stations, radio beacons and radiotelegraph stations, operation and maintenance

	Estimates	Allotments	Expenditures
A Salaries	309,795 00	281,795 00	280,391 02
B Overtime	7,000 00	4,500 00	1,927 63
C Allowances	18,425 00	19,825 00	18,602 55
D Cost of Living Bonus and Other Pay-list Items.....	46,910 00	51,910 00	51,777 29
E Materials and Supplies.....	80,000 00	68,000 00	67,746 94
F Printing and Stationery.....	4,500 00	4,500 00	2,734 01
G Travelling Expenses	13,000 00	15,500 00	15,477 09
H Telegrams and Telephones.....	5,500 00	5,500 00	5,487 69
I Repairs to Buildings and Equipment.....	32,000 00	27,100 00	15,820 55
J Freight, Express and Cartage.....	6,000 00	7,500 00	7,145 81
K Contracts	148,800 00	183,800 00	181,975 92
L Sundries	8,500 00	10,500 00	10,139 51
War Risk Insurance (Transfer from Vote 524).....	3,900 00	3,900 00	3,663 92
	<u>\$ 684,330 00</u>	<u>\$ 684,330 00</u>	<u>\$ 662,889 93</u>

As of March 31, 1944, there were 159 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *J. H. T. Arial, \$2,880; *W. J. Bowerman, \$3,240; H. H. Brannen, \$2,580; *J. M. Colton, \$3,360; S. J. Ellis, \$3,360; G. Gilbert, \$2,580; *A. L. Gray, \$2,580; *G. F. Harris, \$2,880; *J. E. Harker, \$2,580; *E. D. Hayman, \$3,060; W. Howard, \$2,880; T. L. Hughes, \$2,520; *W. J. Moore, \$2,580; *G. W. Robertson, \$2,580; L. W. Stephenson, \$2,700; *A. Sutherland, \$3,840; *J. A. Yearwood, \$2,580.

* Received additional compensation—see following list.

As of March 31, 1944, there were 75 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): J. H. T. Arial, \$120; W. J. Bowerman, \$400; J. M. Colton, \$120; A. L. Gray, \$300; G. F. Harris, \$120; J. E. Harker, \$300; E. D. Hayman, \$360; W. J. Moore, \$300; G. W. Robertson, \$300; A. Sutherland, \$300; J. A. Yearwood, \$180:

G Travelling expenses in excess of \$300 were paid to: W. J. Bowerman, \$625.98; G. F. Harris, \$363.74; C. R. Lake, \$942.18; F. E. McLean, \$303.63; H. H. McLean, \$395.83; J. A. McLean, \$490.37; C. S. Taylor, \$319.36; S. A. Woods, \$334.55.

EI Suppliers receiving \$5,000 or more: The Canadian Marconi Co. Ltd., Montreal, \$13,096.13.

K The Canadian Marconi Company operates certain East Coast and Great Lakes radio stations. Under terms of the agreement, the Department reimburses the Company for direct operating expenses, plus an additional 27½ per cent to cover overhead expenses, plus 10 per cent for profit. The amount of revenue accruing to the Company at such stations, from traffic or any other source (except that referred to under Radio Traffic in the Revenue section hereof), is to be deducted from the amount payable to the Company. The total payments to the Company during the fiscal year amounted to \$175,572.67, consisting of \$149,018.37 on account of current years contract and \$26,554.30 adjustment due on 1942-43 contract.

The following is a statement showing the details of the direct operating costs, for 1943-44, of departmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company:

Station	Salaries and Bonus		Living Allowances		Travelling Expenses		Light and Power		Coal		Telephone		Repairs and Renewals		Miscellaneous		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Montreal Division—																		
General.....																		
Fame Point.....	5,068	39	1,321	29	191	21			227	31			467	95	97	71	97	71
Father Point.....	7,630	41	1,914	84	33	23	250	91	239	62	61	20	574	05	357	29	7,633	44
Quebec.....	7,465	16	1,917	42	1	50	200	27	251	78	296	72	426	74	218	03	10,922	29
St. Michel.....	4,956	57	1,294	19	3	91	100	95	40	75	147	92	345	89	190	16	10,749	75
															125	05	7,035	23
Maritime Division—																		
General.....																		
Grindstone.....	7,334	74	1,920	00	86	10			314	90	24	00	538	27	16	89	16	89
North Sydney.....	7,088	40	1,920	00	22	50	139	62	138	80	82	60	409	14	582	93	10,800	94
															323	46	10,124	52
Newfoundland Division—																		
Point Amour.....	4,692	30	1,251	70	101	80			292	43			313	54	78	95	6,730	72
Great Lakes Division—																		
General.....																		
Kingston.....	5,046	07	1,177	16	59	30	145	44	80	00	65	05	474	51	315	13	315	13
Midland.....	4,954	53	1,075	83	12	81	179	18	40	50	45	38	403	41	95	21	7,142	74
Point Edward.....	5,217	84	1,309	68	38	70	155	54	53	50	50	02	476	31	108	99	6,820	63
Port Arthur.....	4,066	73	1,093	03	53	38	407	31	206	50			826	87	154	26	7,455	85
Port Burwell.....	7,469	39	1,698	54	156	28	268	63	71	43	63	03	416	01	220	26	7,614	08
Sault Ste. Marie.....	4,862	20	1,102	06	59	57	244	50			70	56	417	63	207	87	10,351	18
Toronto.....	7,683	88	1,656	47	18	30	226	99	216	83	148	77	683	92	300	06	7,056	58
															244	65	10,879	81
Total.....	84,276	61	20,652	21	838	59	2,319	34	2,191	35	1,055	25	6,774	21	3,636	90	121,747	49

Vote 402 Suppression of Local Electrical Interferences

	Estimates	Allotments	Expenditures
A Salaries	111,540 00	108,540 00	105,932 94
B Cost of Living Bonus and Other Pay-list Items.....	5,860 00	10,360 00	10,120 98
C Materials and Supplies.....	18,740 00	17,240 00	16,256 02
D Printing and Stationery.....	3,000 00	3,000 00	849 37
E Travelling Expenses	11,000 00	11,000 00	4,781 96
F Sundries	5,000 00	5,000 00	3,645 15
War Risk Insurance (Transfer from Vote 524).....	225 00	225 00	
	<u>\$ 155,365 00</u>	<u>\$ 155,365 00</u>	<u>\$ 141,586 42</u>

As of March 31, 1944, there were 51 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date, or at date of separation (shown in brackets): R. Ainslie, \$2,880; A. Aveling, \$2,580; R. L. Bunt, \$2,580; G. Gray, \$2,880; B. Irvine, \$2,580; S. C. Jackson (Jan. 4) \$2,580; *A. T. Lawton, \$2,880; *V. B. McOrmond, \$2,580; *H. O. Merriman, \$4,020; T. J. Nolan, \$2,580; W. R. Pottle, \$2,880; *H. D. Tee, \$2,580.

* Received additional compensation—see following list.

As of March 31, 1944, there were 6 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): A. T. Lawton, \$240; V. B. McOrmond, \$300; H. O. Merriman, \$600; H. D. Tee, \$180.

E Travelling expenses in excess of \$300 were paid to: M. E. Leslie, \$365.67.

Vote 403 Issue of Radio Receiving Licences—(Transport Department only)

	Estimates	Allotments	Expenditures
A Salaries	136,065 00	135,415 00	132,805 46
B Cost of Living Bonus and Other Pay-list Items.....	21,135 00	20,985 00	20,982 78
C Postage	6,000 00	4,800 00	4,797 61
D Printing and Stationery.....	23,383 00	25,383 00	24,902 74
E Rental of Equipment and Servicing.....	10,762 00	10,762 00	10,662 00
F Sundries	6,146 00	6,146 00	5,578 56
War Risk Insurance (Transfer from Vote 524).....	50 00	50 00	
	<u>\$ 203,541 00</u>	<u>\$ 203,541 00</u>	<u>\$ 199,729 15</u>

The expenditures charged to this vote are part of the collection costs of Radio Licence Fees and are applied as such against the amount available to the Canadian Broadcasting Corporation. See item D in the revenue section hereof.

As of March 31, 1944, there were 111 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: B. A. Biron, \$3,720; C. F. Donaldson, \$2,400; W. A. Garland, \$3,000; V. W. Irish, \$3,000.

E Payments amounting to \$9,773.50 were made to Remington Rand Ltd., Toronto, for rental of machines.

GOVERNMENT OWNED ENTERPRISES

NON-ACTIVE ACCOUNTS

National Harbours Board

Vote 404 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1943 on any or all of the following accounts:—

	Estimates	Expenditures	Transferred	Lapsed
A Retirement of Maturing Debentures—Saint John	41,000 00	41,000 00		
B Reconstruction and Capital Expenditures—Saint John	72,000 00	72,000 00		
C Generally—Unforeseen	200,000 00	96,107 69	4,213 48*	99,678 83
	<u>\$ 313,000 00</u>	<u>\$ 209,107 69</u>	<u>\$ 4,213 48</u>	<u>\$ 99,678 83</u>

* Transferred to Loans and Advances, Active Accounts.

In accordance with Section 29 of the National Harbours Board Act, c. 42, 1936, certificates of indebtedness, bearing interest at $3\frac{1}{2}$ per cent, were issued to the Government.

A Under the agreement of sale of the City of Saint John properties to the Saint John Harbour Commissioners as of August 1, 1927, the Commissioners assumed full liability for City of Saint John bonds amounting to \$1,467,164.96 maturing at various dates from 1932 to 1954. The Dominion Government guaranteed these bonds as to principal and interest. During the year, bonds totalling \$41,000 matured and the amount was advanced by the Dominion Government. The principal of the unmatured bonds outstanding at the close of the harbour financial year, December 31, 1943, amounted to \$637,729.31.

B The advances were used for capital expenditures.

C The advances were made to the following harbours for capital expenditures: Halifax, \$13,972.10; Saint John, \$81,328.04; Three Rivers, \$807.55.

Canadian National (West Indies) Steamships, Limited

Vote 405 Advances to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine and to be applied in payment of capital expenditures in connection with vessels under the Company's control during the year ending December 31, 1943.....	\$ 20,000 00
Expenditures.....	nil

GOVERNMENT OWNED ENTERPRISES

DEFICITS

Prince Edward Island Car Ferry and Terminals

Vote 406 (and Vote 456 , Further Supplementary Estimates) Amount required to provide for the payment during the fiscal year 1943-44 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1943.....	692,045 36
Transfer from Vote 524 , War Risk Insurance.....	8,000 00
	700,045 36
Expenditures.....	\$ 698,364 86

National Harbours Board

Vote 407 Payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficits (after payment of interest due the public but exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1943, in the operation of the Churchill harbour	63,400 00
Expenditures.....	\$ 29,488 66

Vote 408 Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....	532,060 00
Expenditures.....	\$ 370,000 00

Under authority of P.C. 3332 of April 22, 1943, a sum of \$370,000 was advanced for the payment of interest due May 1 and November 1, 1943, on the \$19,000,000 bond issue of the Harbour Commissioners of Montreal in respect of the Jacques Cartier Bridge which was guaranteed by His Majesty. It is directed in the Order in Council that the Minister of Finance shall take over coupons of a like face amount so that His Majesty may, in accordance with the provisions of sub-clause 9 of clause 55 of the Mortgage Deed of Trust securing the bond issue, become subrogated to all the rights to which the bond holders are entitled prior to payment by His Majesty under the guarantee.

WAR

War Allotments and Expenditures

See Page		Allotments 1943-44	Expenditures 1943-44	Total Expenditures to date
CURRENT				
Z-39	Departmental Administration.....	26,960 00	25,382 49	47,516 17
Z-40	Transport Controller's Office.....	300,000 00	291,147 04	608,203 18
DIRECTOR OF MERCHANT SEAMEN				
Z-40	Headquarters Administration.....	73,190 00	58,303 84	1,993,134 40
	Manning Pools and Nautical Schools—			
Z-41	Operation.....	1,192,760 00	1,167,677 15	
Z-41	Construction.....	78,110 00	58,300 88	
Z-41	Establishment of Manning Pool at Saint John, N.B.....	30,680 00	30,552 16	
Z-41	Welfare Facilities for Merchant Seamen.....	1,500 00	1,200 00	
AIR SERVICE				
	Special Radio Interception and Monitoring Services, Weather Observation and Teletype Services—			
Z-41	Radio Service.....	1,820,205 00	1,684,168 53	3,453,363 36
Z-42	Radio Service—Subsidization of Radio Operator Students.....	52,000 00	43,044 37	43,044 37
Z-42	Meteorological Service.....	1,403,845 00	1,384,357 75	2,532,893 11
	Civil Aviation Division—			
Z-43	Extra Airport Traffic Control Systems.....	466,200 00	410,510 99	902,349 40
Z-43	Operation and Maintenance of Airports—Municipal Terminal Airports.....	336,600 00	324,538 66	601,082 80
Z-43	Moncton to Newfoundland Airline.....	950,000 00	882,471 23	1,300,816 64
	Montreal (Dorval) Airport—			
Z-44	Additional Facilities.....	800,000 00	661,656 93	661,656 93
Z-44	Canadian Government Trans-Atlantic Air Service....	200,000 00	200,000 00	200,000 00
Z-44	To provide for payment on account to the Government of the United States in connection with the acquisition of certain airfields and works in Canada and at Goose Bay, Labrador.....	66,600,000 00	66,600,000 00	66,600,000 00
CANALS SERVICE				
Z-44	Welland Canals.....	10,000 00	9,115 00	31,914 84
Z-44	Canals Generally.....	9,736 00	6,558 49	57,551 19
MARINE SERVICE				
Z-44	Marine Service Steamers including Icebreakers.....	294,800 00	258,098 39	608,164 73
Z-45	Marine Service Steamers including Icebreakers—Recon- ditioning and transfer of Hopper Barge <i>Chesterfield</i> ...	48,000 00	39,177 94	39,177 94
Z-45	Aids to Navigation.....	60,000 00	57,076 54	253,657 53
Z-45	Aids to Navigation—"Inside Passage" to Alaska.....	45,000 00	44,941 75	44,941 75
Z-45	Nautical Services.....	56,980 00	47,292 21	114,409 19
Z-46	Nautical Services—Repatriation to Canada of Merchant Seamen.....	2,000 00	306 89	306 89
Z-46	Compensation to Masters and Crews of Canadian Vessels for Loss of Personal Effects.....	80,000 00	54,717 81	159,231 37
Z-47	Expenses <i>re</i> Delivery of C.G.S. <i>Montcalm</i> to Russia.....	2,500 00	1,489 29	177,265 32
Z-47	To provide for the purchase and installation of machinery and equipment for the use of L'Ecole des Arts et Metiers de Rimouski.....	50,000 00	45,100 18	45,100 18
RAILWAY SERVICE				
Z-48	To provide for the total cost of degaussing all Canadian registered Ships, as well as foreign flag vessels either seized or requisitioned by the Canadian Government that have been or may be fitted with this special defensive apparatus.....	400,000 00	380,009 25	971,762 14
Z-48	Design, construction and operation of additional harbour and transportation facilities at the Port of Halifax...	570,000 00	392,608 67	2,807,278 07
Z-48	Payment to the Canadian National (West Indies) Steam- ships—Refloating and repairing <i>Cornwallis</i>	600,000 00	544,500 00	544,500 00
Z-48	Construction and equipment of accommodation for freight handlers at Saint John, N.B.....	80,000 00	72,237 03	72,237 03
Z-48	Construction of Explosives Pier near Navy Island, Bed- ford Basin, Halifax, N.S.....	182,000 00	181,985 19	181,985 19
Z-49	Acquiring of properties in Canada for the United States Government.....	216,000 00	129,820 72	129,820 72

See Page	Allotments 1943-44	Expenditures 1943-44	Total Expenditures to date
NATIONAL HARBOURS BOARD			
Z-49 Equipment and operation of Fire Tug <i>Rouille</i> at Halifax	63,750 00	58,399 19	161,408 12
Z-49 Halifax—Extension of Pier 9, Richmond Terminals	4,000 00	3,634 48	789,530 71
Z-49 Halifax—Moorings for Ships under repairs	13,000 00	7,627 66	228,017 44
Z-49 Halifax—Additional unloading facilities at the grain elevator	139,000 00	127,128 57	178,012 56
Z-49 Halifax—Special fire protection	110,000 00	102,411 58	102,411 58
Z-50 Saint John—West side, wooden pile dock	2,156 04	2,156 04	602,980 87
Z-50 Saint John—Acquisition, alteration and assembly of heavy lift crane equipment	155,000 00	151,480 97	151,480 97
NON-CURRENT			
Civil Aviation Division, Operation and Maintenance of Airports—Northwest Air Route			60,731 25
Improvement and Extension of North Bay Airport			346,539 64
Halifax, N.S.—Refitting Lightship No. 5, and minor alterations to C.G.S. <i>Ocean Eagle</i> and/or Lightship No. 24			24,921 53
Aids to Navigation—Repairs to Lightship No. 15, <i>Sambro</i>			33,223 00
War Bonus to personnel of Department of Transport vessels operating in war zones			35,896 44*
Marine Service Steamers including Icebreakers—Reconditioning of the C.G.S. <i>Lady Grey</i>			215,000 00
Dredging of an area in Saint Charles River			69,633 45
Administration of Pilotage			9,822 06
Nautical Services—Boards of Inquiry			180 00
Yukon Southern Air Transport and Trans-Canada Air Lines Airways and Airports Construction			10,430 32
Special Pilotage and examination of cargoes, etc.			93,337 95
River Saint Lawrence Ship Channel—Operation and Maintenance			418 80
Administration of pilotage—Reconditioning and Repairs to C.G.S. <i>Jalobert</i>			31,778 30
Purchase—Repairs to M.V. <i>Francois</i>			23,477 51
Salvaging, reconditioning and placing in commission vessels captured from the enemy and handed over to the Canadian Government Merchant Marine, Ltd., for operation on behalf of the Government of Canada			28,846 07
Advisory Boards (Allowances and Expenses)			463,469 32
Canadian Broadcasting Censorship			358 89
			37,781 19
NATIONAL HARBOURS BOARD			
Halifax—Lighterage Berth at Fish Pier, Halifax			66,124 80
Saint John—Dredging entrance to channel Courtenay Bay			312,355 38
Montreal—Purchase of Locomotive cranes			112,602 00
			89,377,184 59
Less total Refunds to Previous Years' War Expenditures, Miscellaneous War Revenues, Sale of Surplus War Assets, and War Appropriation Acts to date			736,045 62
	<u>\$77,525,972 04</u>	<u>\$76,541,185 86</u>	<u>\$88,641,138 97</u>

* 1943-44 Expenditures reported under Marine Service Steamers including Icebreakers Allotment.

Allotment: Departmental Administration	26,960 00
Expenditures	\$ 25,382 49

This allotment was authorized to provide for the replacement of staff assigned to other services and additional staff required to perform increased duties imposed on the Department as a result of war activities. The following is a classification of expenditures: salaries, \$21,394.64; cost of living bonus, \$3,615.92; unemployment insurance, \$371.93.

As of March 31, 1944, there were 26 employees paid from this account.

Allotment: Transport Controller's Office	300,000 00
Expenditures	\$ 291,147 04

P.C. 3677, November 15, 1939 as amended by P.C. 4487, June 9, 1942, authorizes the appointment of a Transport Controller and such staff and organization at Ottawa and elsewhere in Canada as may be required for the purpose of maintaining supplies and services necessary to the effective prosecution of the war, in the matters of transportation by land, air or water and the control of the transport of persons and things. The following is a classification of expenditures: salaries, \$194,752.62; cost of living bonus, \$11,960.87; unemployment insurance, \$1,016.77; materials, supplies and equipment, \$1,363.73; telegrams and telephones, \$36,763.30; travelling expenses, \$22,223.13; sundries, including postage, printing and stationery, etc., \$23,066.62.

As of March 31, 1944, there were 108 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: W. J. Balcom, \$3,000; D. C. Connor, \$3,660; D. L. Crawford, \$2,400; G. Dube, \$2,400; E. F. E. Kirehner, \$3,000; J. B. Stewart, \$2,400; A. M. Wilden, \$2,400.

Certain officers employed in the Transport Controller's office are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The following payments to companies were made: Canada Steamship Lines Ltd., \$3,660; Canadian National Railways, \$27,613.43; Canadian National Steamships, \$3,129.11; Canadian Pacific Railway Co., \$8,683.82; Canadian Transport Co. Ltd., \$5,500; Cunard White Star Ltd., \$31,026.84; Goodyear Tire and Rubber Co., Ltd., \$1,404; Thomas Meadows & Co., \$2,580; Montreal, Australia, New Zealand Line Ltd., \$11.64; Newsprint Association, \$1,354.84; Sun Life Assurance Co., \$2,400. The officers loaned by the companies include: A. G. Bond, \$2,400; R. L. Broderick, \$3,420; W. G. Cunningham, \$2,520; A. Elsey, \$2,400; R. G. Johnston, \$2,460; B. S. Liberty, \$3,900; T. C. Lockwood, \$8,000; J. M. McDougall, \$8,700; E. E. McFall, \$2,820; W. K. McKee, \$2,580; R. Metcalfe, \$3,600; H. G. Neale, \$2,520; A. L. Palmer, \$6,000; H. B. Percival, \$3,660; D. H. Potts, \$2,700; W. Scott, \$3,600.

Travelling expenses in excess of \$300 were paid to: I. F. Corbeil, \$2,240.44; D. C. Connor, \$1,543.87; G. W. Detmold, \$3,716.25; E. F. E. Kirehner, \$3,158.92; W. Knightley, \$3,606.61; B. S. Liberty, \$341.22; T. C. Lockwood, \$1,315.59; C. E. McCarty, \$535.30; R. Metcalfe, \$808.48; H. G. Neale, \$951.28; H. B. Percival, \$483.92.

Suppliers receiving \$5,000 or more: Bell Telephone Co., \$33,261.60; Canadian National Railways, \$10,656.20; Cunard White Star Ltd., \$5,808.73.

DIRECTOR OF MERCHANT SEAMEN

Allotment: Headquarters Administration	73,190 00
Expenditures	\$ 53,303 84

Under the provisions of P.C. 14/3550 of May 19, 1941 and P.C. 149/9130 of November 22, 1941, authority was granted for the construction, equipment, maintenance and operation of Seamen's Manning Pools, Training Centres, Welfare Institutions and facilities and for the extension of existing Nautical Schools. In the operating arrangements, it was provided that seamen and trainees would receive board and lodging accommodation, and pay at approved rates. Officers, seamen and trainees handled under this scheme are to hold themselves available for service on any ship controlled by the Allied Nations to which they may be assigned by the Director of Merchant Seamen.

Expenses for accommodation given in the Pools, incurred on behalf of other than Canadian merchant seamen will be collected from the respective Governments or shipping interests concerned.

P.C. 14 3550 of May 19, 1941, made provision for the appointment of a Director of Merchant Seamen to be charged with the administration and operation of Manning Pools, Training Schools and all attendant facilities, together with such regional directors and staff as required.

Manning Pools have been established at Montreal, Halifax, Vancouver and Saint John with a Reserve Pool at Sydney, Nova Scotia.

Instructional Schools have also been established at Prescott, Ont., and at St. Margaret's Bay, N.S.

An office has been established in London, England, primarily for the recruiting of United Kingdom Merchant Navy Officers to supply deficiencies in the Canadian Merchant Navy, and for the general care of Canadian Seamen landed in the United Kingdom.

A Canadian Pool is also projected for Liverpool.

The following is a classification of Headquarters administration expenditures: salaries, \$39,450.26; cost of living bonus, \$2,488.78; travelling expenses, \$5,242.64; sundries, \$11,122.16.

As of March 31, 1944, there were 18 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over on that date: E. H. Cameron, \$5,000; W. B. Coyle, \$4,200.

In respect of the loan of the officers indicated, various companies were reimbursed salary payments as follows: Cunard White Star Ltd.; G. McGonigal, \$3,000; A. Randles, \$4,350 (one-half of salary of \$8,700); Canadian Pacific Railway Co.; J. MacCourt, \$3,600.

Travelling expenses in excess of \$300 were paid to: G. McGonigal, \$864.81; A. Randles, \$3,722.65, who also received \$1,163.75 from the next allotment.

Allotment: Manning Pools and Nautical Schools—Operation	1,192,760 00
Expenditures	\$1,167,677 15

The following is a distribution of expenditures: Halifax, \$194,815.72; Montreal, \$386,518.23; Vancouver, \$284,452.86; Saint John, \$87,072.03; Prescott Marine Engineering School, \$79,761.79; Hubbards, Saint Margaret's Sea Training School, \$102,909.64; training of wireless operators, \$32,146.88.

As of March 31, 1944, there were 49 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date or at date of separation (shown in brackets): C. H. Champagne (Mar. S), \$2,400; L. F. Fenton, \$2,700; W. T. Hand, \$3,300; B. E. Jackson, \$2,400; T. B. Jellicoe, \$1,200; G. L. C. Johnson, \$4,200; H. Lazarus, \$3,714; G. L. Murray, \$3,000; A. Rathwell, \$3,600; W. E. Roberts (July 1), \$2,400; C. Stewart, \$3,600; J. W. Sutherland (June 21), \$4,200; J. D. Whyte, \$4,200; T. P. Wilson, \$3,600.

Certain officers employed in Manning Pools and Nautical Schools are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The officers loaned by the companies include: A. Cuddeford, \$2,400; R. S. Hubert, \$3,120; V. Hughes, \$2,460; G. F. Johnson, \$3,360; A. M. Kennedy, \$2,640; H. F. Taylor, \$3,120.

Travelling expenses in excess of \$300 were paid to: W. B. Coyle, \$465.36; A. Randles, \$1,163.75 (see also preceding allotment); C. Stewart, \$620.80; W. C. Surtees, \$972.50.

Suppliers receiving \$5,000 or more: Burns and Co., Ltd., \$11,632.91; Canada Packers Co., Ltd., \$65,509.31; Canadian National Railways, \$80,627.99; Canadian Pacific Railway Co., \$107,123.27; Canadian Pacific Steamships, Ltd., \$10,270.38; Imperial Tobacco Co. of Canada, Ltd., \$34,400.80; J. Matlin, Ltd., Montreal, \$9,252.54; Swift Canadian Co., Ltd., \$10,546.27; United Kingdom Government, Ministry of War Transport, \$7,178.77.

Recoverable expenditure on behalf of the British Ministry of War Transport amounted to \$445,345.41, of which \$441,615.87 has been paid and credited to the allotment leaving a balance of \$3,729.54 which was transferred to the relative account under Loans and Advances—To United Kingdom and Other Governments.

Allotment: Manning Pools and Nautical Schools—Construction	78,110 00
Expenditures	\$ 58,300 88

The following is a distribution of expenditures: St. Margaret's Bay, N.S., \$20,070.82; Halifax, N.S., \$38,230.06. The total amount was paid to Wartime Housing Ltd.

Allotment: Establishment of Manning Pool at Saint John, N.B.	30,680 00
Expenditures	\$ 30,552 16

Suppliers receiving \$5,000 or more: W. G. Usher, Saint John, \$16,600.64.

Allotment: Welfare Facilities for Merchant Seamen	1,500 00
Expenditures	\$ 1,200 00

The expenditure covers a grant to School of Navigation at Vancouver, B.C.

AIR SERVICE

Allotment: Special Radio Interception and Monitoring Services, Weather Observation and Teletype Services—Radio Service	1,820,205 00
Expenditures	\$1,684,168 53

This allotment was to provide for special radio services essential to the war effort. The following is a classification of expenditures: salaries, \$800,188.38; allowances, \$85,710.06; cost of living bonus, \$112,858.41; war duties supplements, \$62,290.86; unemployment insurance, \$6,239.90; travelling expenses, \$52,649.21; telegrams and telephones, \$7,420.17; printing and stationery, \$8,244.31; contracts, \$121,759.17; materials and supplies, \$329,643.06; sundries, \$96,165.

As of March 31, 1944, there were 610 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: *W. R. Butler, \$2,700; *H. J. Williamson, \$2,700.

* Received additional compensation—see following list.

As of March 31, 1944, there were 562 employees being paid war duties supplements, including the following whose salaries are detailed above (amounts represent annual rates paid at that date): W. R. Butler, \$840; H. J. Williamson, \$840.

Annual rates of special allowances paid to radio operators are as follows: officer in charge, \$60-\$480; isolation, \$48-\$600; living, \$360-\$1,500.

Travelling expenses in excess of \$300 were paid to: J. Albulet, \$823.62; L. Archibald, \$338.80; V. J. R. Brister, \$546.17; A. Branscombe, \$411.60; E. J. Brown, \$669.30; W. R. Butler, \$1,113.26; J. T. Charron, \$302.83; H. Craven, \$347.95; G. A. Davidson, \$319.58; E. Fabbri, \$930.15; G. Fabbri, \$349.66; F. S. Fenton, \$672.15; H. A. Garland, \$854.43; G. Gilbert, \$418.63; E. Ginn, \$489.21; F. D. Grant, \$390.85; G. Grant, \$793.70; P. Hammell, \$691.19; G. T. Harding, \$760.40; K. C. Harris, \$404.10; W. C. Hopkins, \$474.67; M. E. Hubbard, \$1,351.85; W. R. Johnson, \$992.35; C. R. Lake, \$413.68; E. M. Lepenski, \$449.45; J. A. McLean, \$643.75; J. D. McNaughton, \$343.29; James Marr, \$517.90; C. C. Moore, \$574.40; L. A. D. Oakley, \$640.41; R. J. Oliver, \$303.50; W. H. Perry, \$378.77; E. Ross, \$283.68; J. S. Saunders, \$1,126.19; E. C. Seaton, \$480.30; A. T. Scott, \$541.12; A. O. Smith, \$432.10; W. B. Smith, \$693.58; H. Sodero, \$323.05; L. Starks, \$472.80; R. E. Stopps, \$380.91; C. S. Taylor, \$903.79; R. R. Travers, \$309.94; H. E. Walsh, \$541.64; R. W. Weaver, \$534.44; H. J. Williamson, \$963.31; T. C. Wylie, \$347.22.

Suppliers receiving \$5,000 or more: Bennett & White Construction Co., Ltd., \$6,798.25; British Columbia Telephone Co., Vancouver, \$11,225.17; Builders Sales Ltd., Ottawa, \$11,103.66; Burns & Co., Ltd., \$11,748.31; Canadian Bridge Co., Ltd., Walkerville, \$14,672.95; Canadian General Electric Co., Ltd., \$6,780.69; Canadian Marconi Co., Ltd., \$73,763.29; Canadian National Railways, \$7,461.39; Canadian Pacific Air Lines, \$34,525.50; Fred E. Cummings, Ottawa, \$12,742.25; H. H. Cooper, Ltd., Edmonton, \$6,193.17; T. Eaton Co., Ltd., \$6,482.96; General Supply Co., \$6,809.11; Kelly, Douglas & Co., Ltd., Vancouver, \$6,929.42; New Brunswick Telephone Co., Ltd., Saint John, N.B., \$12,328.48; National Grocers Co., Ltd., Ottawa, \$8,334.81; Northern Electric Co., Ltd., \$7,215.81; Mis-Can-Ada Mfg. Co., Ltd., Ottawa, \$18,890.88; Ontario Hughes-Owens Co., Ltd., Ottawa, \$7,039.10; R.C.A. Victor Co., Ltd., Montreal, \$49,618.92; J. J. Seguin Co., Ltd., Montreal, \$11,363.93; Welch & Johnston, Ltd., Ottawa, \$5,483.87.

The amount paid to the Canadian Marconi Company includes \$31,800 in connection with the operation of the Glace Bay station under contract.

Allotment: Special Radio Interception and Monitoring Services, Weather Observation and Teletype Services—Radio Service, Subsidization of Radio Operator Students	
Expenditures.....	\$ 43,044 37

This allotment was to provide, under authority of P.C. 50/2590 dated March 31, 1943, for the cost of subsidizing radio operator students enrolled in recognized radio-schools.

Allotment: Special Radio Interception and Monitoring Services, Weather Observation and Teletype Services—Meteorological Service	
Expenditures.....	\$1,384,357 75

This allotment was to provide for meteorological services essential to the war effort. The following is a classification of expenditures: salaries, \$580,273.40; cost of living bonus, \$59,926.65; living allowances, \$28,816.06; unemployment insurance, \$4,250.08; war duties supplements, \$121,212.27; telephones and telegrams, \$31,691.33; travelling expenses, \$39,240.54; printing and stationery, \$21,220.81; materials, supplies and equipment, \$180,148.62; construction, \$98,872.08; teletype equipment, \$101,534.07; weather observation by contract, \$48,971.29; freight, express and cartage, \$64,474.28; sundries, \$3,726.27.

As of March 31, 1944, there were 469 employees paid from this account, 138 of whom were being paid war duties supplements.

Meteorologists and other employees located at isolated points in the northern parts of the Dominion and in Labrador and Newfoundland are provided with subsistence and quarters, or cash at rates varying from \$20 to \$125 per month in lieu thereof.

Travelling expenses in excess of \$300 were paid to: D. C. Archibald, \$837.63; F. Bentley, \$381.91; B. W. Boville, \$378.13; H. D. Cameron, \$317.52; G. M. Chapman, \$1,118.62; J. L. Courtney, \$633.32; B. C. Cudbird, \$430.43; H. A. Garland, \$331.30; J. R. Hamilton, \$325.59; K. E. Hughes, \$408.25; R. C. Jacobson, \$412.69; H. Lacey, \$424.15; J. A. D. McNeil, \$405.26; P. D. McTaggart-Cowan, \$884.95; W. E. K. Middleton, \$509.31;

T. Milne, \$303; J. J. Moaker, \$968.75; M. J. Orelski, \$490.50; R. M. Ritchards, \$428.45; L. J. Sabisti, \$610.71; R. W. Smith, \$334.09; H. Theriault, \$443.13; J. Theriault, \$305.96; C. M. Thompson, \$330.89; H. A. Thompson, \$381.94; F. T. Upton, \$314.72; L. Windeler, \$306.87; G. A. Wright, \$525.44.

Suppliers receiving \$5,000 or more: Aluminum Company of Canada, \$8,956.50; Canadian International Paper Co., \$5,656.50; Canadian Mareoni Co., \$7,357.37; Canadian National Railways, \$106,010.01; Canadian Pacific Air Lines, \$54,108.66; Canadian Pacific Railway Co., \$12,793.67; Dominion Government, Department of Public Works, \$17,908.87; T. Eaton Co., Ltd., \$13,171.89; Hudson's Bay Co., \$90,368.47; Department of Natural Resources, St. John's, Newfoundland, \$49,133.91; Quebec North Shore Paper Co., \$9,737.93; R.C.A. Victor Co., Ltd., \$5,562.30; Royal Air Force Ferry Command, \$20,070.47; Sangamo Co., Ltd., Leaside, Ont., \$6,442.54.

Allotment: Civil Aviation Division—Extra Airport Traffic Control Systems.....	466,200 00
Expenditures.....	\$ 410,510 99

This allotment was to provide for the operation of airway traffic control centres, airport control towers, interphone and teletype service to control and direct the movement of all aircraft at the various Terminal Airports in Canada. This service, which was inaugurated in 1939, has been greatly extended due to war conditions. The following is a classification of expenditures: salaries, \$193,402.19; wages (casual), \$569.25; cost of living bonus, \$22,727.49; unemployment insurance, \$1,545.63; equipment and supplies, \$21,111.07; printing and stationery, \$1,072.24; travelling expenses, \$20,266.08; telephones and telegrams, \$143,364.96; installations and revisions of equipment, \$1,468.09; light and power, \$2,161.27; sundries, \$2,822.72.

As of March 31, 1944, there were 101 employees paid from this account.

Travelling expenses in excess of \$300 were paid to: I. G. Borrowman, \$600.67; E. D. Boyd, \$639.68; E. Edwards, \$321.84.

Suppliers receiving \$5,000 or more: Bell Telephone Co., \$17,487.98; Canadian National Railways, \$36,308.72; Canadian Pacific Railway Co., \$80,431.96; Dictaphone Corporation Ltd., \$11,134.97.

Allotment: Civil Aviation Division—Operation and Maintenance of Airports—Municipal	
Terminal Airports	336,600 00
Expenditures.....	\$ 324,538 66

This allotment was to provide for the operation and maintenance of municipal (terminal) airports under lease to the Department for the duration of the war, which are being utilized by the Department of National Defence—Air Services. The following is a classification of expenditures: salaries, \$70,626.88; wages (casual) \$79,198.36; cost of living bonus, \$17,937.94; unemployment insurance, \$1,561.34; materials, supplies and equipment, \$114,564.23; printing and stationery, \$374.53; travelling expenses, \$2,396.15; sundries, \$10,462.57; repairs (contracts) \$27,416.66.

As of March 31, 1944, there were 51 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. A. Bell, \$3,000; R. J. Crossley, \$2,700; G. W. C. Dingwall, \$2,700; W. Templeton, \$4,000.

Suppliers receiving \$5,000 or more: J. D. Adams Ltd., Paris, Ont., \$27,727.97; Canadian Corps of Commissioners, \$14,519.06; Imperial Oil Ltd., \$9,226.86; International Harvester Co. of Canada, \$9,446.45.

Allotment: Civil Aviation Division—Moncton to Newfoundland Airline.....	950,000 00
Expenditures.....	\$ 882,471 23

This allotment was to provide for additional facilities in connection with the Moncton to Newfoundland airline. The following is a classification of expenditures: Buchans, Newfoundland, \$671,965.91; St. Andrews, Newfoundland, \$125,305.81; Torbay, Newfoundland, \$78,224.82; Sydney, N.S., \$6,974.69.

Suppliers receiving \$5,000 or more: Armstrong Bros., Perth, N.B., \$720,299.68; Canadian Bridge Co., Ltd., Walkerville, \$23,078.38; Canadian General Electric Co., Ltd., \$7,831.18; E. G. M. Cape Co., Ltd., Montreal, \$60,000.00; McNamara Construction Co., Ltd., Toronto, \$9,526.30; J. W. Stephens, Ltd., Sydney, N.S., \$6,588.36.

Allotment: Montreal (Dorval) Airport—Additional facilities.....	800,000 00
Expenditures.....	\$ 661,656 93

This allotment was to provide for additional facilities at Montreal (Dorval) Airport for the R.A.F. Ferry Command under authority of P.C. 8619 dated September 23, 1942 and P.C. 7071 dated September 9, 1943.

Suppliers receiving \$5,000 or more: Ajax Engineers Ltd., Toronto, \$8,630; Dibblee Construction Co., Ltd., Ottawa, \$127,066.26; International Water Supply Limited, London, Ont., \$5,775; Lakeshore Construction Co., Ltd., Pointe Claire, P.Q., \$9,235.35; Maloney Electric Co., Ltd., Toronto, \$14,190; National Iron Corp. Ltd., Toronto, \$8,620.90; Royal Air Force Ferry Command, Dorval, P.Q., \$128,145.77.

Allotment: Canadian Government Trans-Atlantic Air Service.....	200,000 00
Expenditures.....	\$ 200,000 00

P.C. 5742, July 19, 1943 authorizes the Minister of Munitions and Supply, exercising jurisdiction over the Air Services Branch of the Department of Transport, to organize, operate and maintain an air transport service to be known as the "Canadian Government Trans-Atlantic Air Service". This allotment was provided to reimburse the Trans-Canada Air Lines for the initial cost of organizing and operating an air transport service between Canada and the United Kingdom.

Payment of \$200,000 was made to the Trans-Canada Air Lines.

Allotment: To provide for payment on account to the Government of the United States in connection with the acquisition of certain airfields and works in Canada and at Goose Bay, Labrador.....	66,600,000 00
Expenditures.....	\$66,600,000 00

P.C. 3206, April 29, 1944, authorized a payment of \$60,000,000 (U.S.) as an advance on the total estimated purchase price of \$76,811,551 (U.S.).

CANALS SERVICE

Allotment: Welland Canals	10,000 00
Expenditures.....	\$ 9,115 00

This allotment was to provide for a more efficient utilization of certain surplus water in the production of electrical energy to meet increased demands due to the war. The following is a classification of expenditures: travelling expenses, \$32.50; contracts and agreements, \$9,082.50.

Suppliers receiving \$5,000 or more: Hydro Electric Power Commission of Ontario, \$9,082.50.

Allotment: Canals Generally	9,736 00
Expenditures.....	\$ 6,558 49

This allotment was to provide for protective fencing, floodlighting, guard shelters and other precautionary measures against sabotage of canal properties. The following is a classification of expenditures: Sault Ste. Marie Canal, \$416.71; Ontario St. Lawrence Canals, \$380.14; Quebec Canals, \$885.74; Welland Canals, \$4,875.90.

MARINE SERVICE

Allotment: Marine Service Steamers including Icebreakers.....	294,800 00
Expenditures.....	\$ 258,093 39

This allotment was provided for extra operating costs incurred by Marine Service Steamers in performing unusual or an extension of usual duties such as placing and maintaining war channel buoys, delivering supplies

and other related work for the Department of National Defence, the Government of Newfoundland, the Government of the United States of America, salvage and civic authorities, and the operation of certain ships throughout the year instead of during the season of navigation only. The following is a classification of expenditures: salaries and wages, \$21,013.59; cost of living bonus, \$3,342.30; board, \$6,169.60; war risk bonus, \$75,386.63; fuel, \$33,281.26; materials and supplies, \$18,477.19; repairs, \$58,198.30; sundries, \$1,929.52.

Suppliers receiving \$5,000 or more: Halifax Shipyards Ltd., \$33,308; Saint John Dry Dock and Shipbuilding Co., Ltd., \$14,654.

Allotment: Marine Service Steamers including Icebreakers—Reconditioning and transfer of Hopper Barge <i>Chesterfield</i>.....	48,000 00
Expenditures.....	\$ 39,177 94

P.C. 8590, November 9, 1943 authorized the transfer of the Hopper Barge *Chesterfield* from the National Harbours Board to the Department of Transport in an effort to replace the floating equipment of the Department of Transport which had been considerably reduced due to war exigencies. This allotment was provided to take care of the cost of reconditioning and transferring the vessel from Churchill, Manitoba, to Quebec, P.Q.

Allotment: Aids to Navigation.....	60,000 00
Expenditures.....	\$ 57,076 54

This allotment was provided for additional aids to navigation, for war emergency control of lightstations, fog alarms and radio beacons and for unforeseen expenditures occasioned by war conditions. The following is a classification of expenditures: salaries, \$20,060.22; cost of living bonus, \$2,942.04; materials and supplies, \$34,074.28.

* Suppliers receiving \$5,000 or more: Halifax Shipyards, Ltd., \$10,656.10.

Allotment: Aids to Navigation—"Inside Passage" to Alaska.....	45,000 00
Expenditures.....	\$ 44,941 75

P.C. 5195, June 29, 1943 authorized as a war measure the provision, installation and maintenance of 33 additional aids to navigation on the "Inside Passage" route to Alaska and at Porpoise Harbour, B.C. This allotment was provided to take care of the cost of furnishing the necessary aids to navigation, such as lightstations, fog alarms, radio beacons, etc. The following is a classification of expenditures: salaries and wages, \$3,849.86; materials and supplies, \$37,543.55; travel expenses, \$708.29; freight and express, \$2,254.87; sundries, \$585.18.

Travelling expenses in excess of \$300 were paid to: J. Haggarty, \$414.25.

The greater part of the materials and supplies was purchased through the Department of Transport Stores Account.

Allotment: Nautical Services.....	56,980 00
Expenditures.....	\$ 47,292 21

P.C. 2815, September 22, 1939, amended by P.C. 3785, November 22, 1939, authorized two Advisory Boards on charter hire of privately-owned vessels requisitioned for naval services. P.C. 103/4860, June 9, 1942, authorized the appointment of nautical advisors to the Department of Transport at various ports and places as required. Under the authority of P.C. 4251, December 20, 1939, the Ship Licencing Committee was established. This allotment was provided to take care of the additional temporary staff and expenses occasioned by the activities of the above boards, advisors and committee. The following is a classification of expenditures: salaries, \$33,528.85; cost of living bonus, \$3,048.26; unemployment insurance, \$247.11; travelling expenses, \$2,919.79; sundries, \$7,548.20.

As of March 31, 1944, there were 18 employees paid from this account.

Travelling expenses in excess of \$300 were paid to: J. W. Kerr, \$656.22; G. Sanders, \$1,825.21.

Allotment: Nautical Services—Repatriation to Canada of Merchant Seamen	2,000 00
Expenditures	\$ 306 89

P.C. 9002, November 23, 1943, authorizes the payment of all expenses involved in the maintenance and repatriation to Canada of merchant seamen, personnel of ships of Canadian registry, who have been detained by the enemy or by enemy-controlled or neutral countries.

Allotment: Compensation to Masters and Crews of Canadian Vessels for Loss of Personal effects	80,000 00
Expenditures	\$ 54,717 81

P.C. 3358, November 10, 1939, as amended, makes provision for the payment of compensation of such masters and members of the crews of ships of Canadian registry or licence, who, as a result of enemy action or counter-action taken against the same, suffer the loss of their personal effects on board their respective vessels.

The following payments of \$100 or over were made:

Name	Amount	Name	Amount
Aho, A.	\$ 245 00	Dunne, J. A.	245 00
Alcock, G. W.	175 00	Dunseith, P. A.	175 00
Andrews, J. G.	105 00	Edge, T. A.	420 00
Arcand, P.	105 00	Ettinger, C. W.	245 00
Archibald, J.	105 00	Fall, C. R.	105 00
Arsenault, A. J.	175 00	Faulkner, J. E.	420 00
Aubie, A. J.	175 00	Fell, J.	150 00
Audet, J.	105 00	Finlay, C. E.	420 00
Avery, P.	105 00	Fitzgerald, M.	150 00
Baguley, H.	175 00	Forbes, H. S.	175 00
Barriere, A.	150 00	Gay, J. S.	250 00
Beal, G.	350 00	Geddes, R. C.	245 00
Bennett, B. G.	245 00	Gesner, E. N.	245 00
Bennett, J. T.	420 00	Getson, M.	245 00
Beresford, W.	245 00	Giffin, H. O.	420 00
Bernier, J. A.	245 00	Gillespie, R.	175 00
Blanchet, R.	105 00	Glew, J.	245 00
Bowdridge, F. W.	245 00	Graham, J. V.	175 00
Boyd, J. H.	105 00	Green, J.	245 00
Briere, J. M.	245 00	Hague, W. A.	105 00
Brown, J.	420 00	Hall, L. K.	245 00
Buchanan, M.	600 00	Hanna, W. M.	175 00
Buchanan, R.	175 00	Harries, D. P.	245 00
Buckingham, T. J.	245 00	Hattote, N.	175 00
Burt, G. C.	175 00	Hayman, D. S.	105 00
Butterfield, J.	350 00	Henderson, W.	147 00
Caine, F.	245 00	Hilchey, E. A.	140 00
Callaghan, A. V.	245 00	Holmans, A.	175 00
Cannon, G. E.	175 00	Holmes, M. C.	300 00
Cardwell, S. R.	175 00	Houghton, H. P.	245 00
Carter, A.	245 00	Humphreys, E. H.	420 00
Casstles, W. C.	245 00	Hutchison, S.	175 00
Caya, M.	245 00	James, D.	245 00
Chapman, B. P.	140 00	Jensen, E.	420 00
Christopher, W.	175 00	Jones, E. R.	350 00
Claxton, C.	350 00	Jorgensen, N.	154 76
Cleveland, C.	175 00	Kuhl, R. A.	245 00
Connell, W. E.	105 00	Lachance, G. J.	245 00
Cookson, G. P.	337 00	Laganier, I.	245 00
Coolen, C. H.	245 00	Lancaster, F. A.	175 00
Craig, D.	250 00	Lane, D. J.	105 00
Crombie, D.	245 00	Larkin, W. M.	175 00
Cubitt, T. P.	245 00	Larochelle, A.	245 00
Davis, L. R.	350 00	Latimer, H.	175 00
Dickers, W. F. N.	245 00	Lawson, A. E.	245 00
Drapeau, J. P.	350 00	Lee, P.	105 00
Dube, A.	245 00	Lewick, P.	175 00
Dumouchel, J. H.	175 00	Lincoln, T.	175 00

Name	Amount	Name	Amount
Long, J. L.	245 00	Ross, D. B.	175 00
Longstaff, J.	245 00	Runciman, T.	245 00
Lundy, J. P.	245 00	Saint Clair, W.	105 00
Lynch, R. E.	140 00	Sandall, W. A.	191 85
Macleod, R. J.	350 00	Sanfillipo, J.	105 00
Massy, R. O.	113 21	Shaw, T. A.	245 00
Mayo, S.	245 00	Singleton, H.	175 00
McCann, J.	250 00	Small, W.	245 00
McDonald, E.	140 00	Smith, G. L. V.	245 00
McDonald, W. J.	420 00	Smith, J.	175 00
McDougall, V. A.	147 00	Smith, P. M.	420 00
McKeigan, N.	328 75	Smith, W. A.	175 00
McMullen, A. M.	245 00	Sponagle, H. W.	245 00
McMullen, T. G.	245 00	Stratton, R. A.	175 00
McPherson, I.	175 00	Suttie, A. W.	245 00
Miller, W. H.	420 00	Sweet, J. S.	175 00
Morin, O.	105 00	Taylor, F. G.	245 00
Morrison, L. N.	245 00	Taylor, S. A.	105 00
Munro, N.	245 00	Thibodeau, H.	245 00
Munroe, C. H.	175 00	Thompson, R.	100 00
Newman, A. J.	100 00	Thomson, J. H.	245 00
Nicholson, A. J.	175 00	Thorkild, N.	350 00
Nielsen, K. C. P. T.	175 00	Trebilcock, F. P.	230 21
Otissen, B.	350 00	Turner, F.	175 00
Pain, A. A. J.	175 00	Tutty, V. O.	250 00
Palmer, W. Q.	245 00	Vatcher, A. J.	245 00
Parker, J. E.	245 00	Vaughan, O. H.	245 00
Pinnington, D.	150 00	Vincent, R.	105 00
Pitman, F. F. H.	245 00	Werbrouck, C.	175 00
Pope, A.	245 00	White, J.	420 00
Potvin, R.	175 00	Whitfield, W.	100 00
Prevost, A. C.	175 00	Williams, R. G.	245 00
Ross, H. J.	245 00	Wootton, W. E.	175 00
Robinson, G.	245 00	Young, G. H.	175 00
Ronney, H.	245 00	Young, J.	245 00
Roper, E. L.	420 00		

Allotment: Expenses re Delivery of C.G.S. <i>Montcalm</i> to Russia	2,500 00
Expenditures	\$ 1,489 29

P.C. 98 of January 9, 1942, authorized the sale or charter of the C.G.S. *Montcalm* to the Russian Government, the terms of purchase or hire to be determined at a later date. This Order in Council was revoked by P.C. 1312, March 1, 1943, which authorized the Canadian Minister to Russia to present this vessel to the Russian Government as a gift, and the Department of Transport to absorb the entire cost of delivering the said vessel to the Russian Government including overhaul, repairs, defensive apparatus, insurance, transportation and repatriation expenses of the crew. This allotment was provided to cover the balance of the costs.

Previous years' expenditures in this connection were: 1941-42, \$95,643.03; 1942-43, \$80,133.

Allotment: To provide for the purchase and installation of machinery and equipment for the use of L'École des Arts et Metiers de Rimouski	50,000 00
Expenditures	\$ 45,100 18

This allotment was to provide for the purchase and installation of machinery and equipment for the use of L'École des Arts et Metiers de Rimouski for the training of candidates for services at sea and on the St. Lawrence River as authorized by P.C. 6994, September 3, 1943.

Suppliers receiving \$5,000 or more: Ecole des Arts et Metiers, Rimouski, \$9,368.05; Marine Industries Ltd., Sorel, \$30,537.

RAILWAY SERVICE

Allotment: To provide for the total cost of degaussing all Canadian Registered Ships, as well as foreign flag vessels either seized or requisitioned by the Canadian Government, that have been or may be fitted with this special defensive apparatus	400,000 00
Expenditures.....	\$ 380,009 25

P.C. 98 6379, August 19, 1941, amended by P.C. 101 1840, March 10, 1942, authorized the Canadian Government to absorb the total cost of degaussing all Canadian registered ships, as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government that have been or may be fitted with this special defensive apparatus. The following is a distribution of expenditures: new permanent installations, \$257,378.63; renewals of existing equipment, \$113,558.80; repairs, \$9,071.82.

Suppliers receiving \$5,000 or more: Babcock, Wilcox and Goldie McCulloch, Ltd., \$50,569.57; Canadian Government Merchant Marine, \$34,003.37; Canadian National Steamships, \$56,967.02; Imperial Oil Ltd., \$27,802.17; Northern Electric Co., Ltd., \$149,629.20; Nova Scotia Light and Power Co., Ltd., \$31,665.23; Saguenay Terminals Ltd., \$17,804.40; Saint John Iron Works Ltd., \$9,275.30.

Allotment: Design, construction and operation of additional harbour and transportation facilities at the Port of Halifax.....	570,000 00
Expenditures.....	\$ 392,608 67

P.C. 148/2980, April 30, 1941, authorized the Minister of Munitions and Supply and the Minister of Transport to enter into an agreement with the Canadian National Railways to design, construct and operate additional harbour and transportation facilities at the Port of Halifax. The following is a distribution of the expenditures: construction of lighterage facilities, \$66,566.95; rental of tugs, \$6,172.22; construction of bunk-houses, \$300,642.47; miscellaneous, \$19,227.03.

Payment was made to the Canadian National Railways.

Allotment: Payment to the Canadian National (West Indies) Steamships—Refloating and repairing <i>Cornwallis</i>.....	600,000 00
Expenditures.....	\$ 544,500 00

P.C. 131/3711, May 5, 1943, authorized payment of the costs of salvaging and repairing the Canadian National (West Indies) Steamship *Cornwallis* which was torpedoed and sunk while lying at anchor at Barbados.

Payment was made to Canadian National (West Indies) Steamships Ltd.

Allotment: Construction and equipment of accommodation for freight handlers at Saint John, N.B.	80,000 00
Expenditures.....	\$ 72,237 03

P.C. 142,10933, December 2, 1943, granted authority to Wartime Housing Limited to proceed with the construction of bunk and dining houses at Saint John, N.B., to provide accommodation for railway freight handlers engaged in handling export and import freight for the Ministry of War Transport of the United Kingdom.

Payments were made to Wartime Housing Ltd.

Allotment: Construction of Explosives Pier near Navy Island, Bedford Basin, Halifax. N.S.	182,000 00
Expenditures.....	\$ 181,985 19

P.C. 148 2980, April 30, 1941, as amended by P.C. 117,5091, June 23, 1943, authorized the construction of a pier for transshipment of explosives, etc., in the vicinity of Navy Island in Bedford Basin including necessary

railway trackage. The above Orders in Council further authorized the Minister of Transport and the Minister of Munitions and Supply to enter into an agreement with the Canadian National Railways for the design, construction, maintenance and operation of the said facilities.

Payments were made to the Canadian National Railways.

Allotment: Acquiring of Properties in Canada for the United States Government.....	216,000 00
Expenditures.....	\$ 129,820 72

P.C. 6998, September 7, 1943, authorized the Department of Transport to arrange for purchasing, leasing, or otherwise acquiring the properties required in Canada by the United States Government.

Suppliers receiving \$5,000 or more: Peter T. Butchard and H. F. Hutton, \$9,000; Everett Seabury and N. J. MacMillan, \$115,000.

NATIONAL HARBOURS BOARD

Allotment: Equipment and Operation of Fire Tug <i>Rouille</i> at Halifax.....	63,750 00
Expenditures.....	\$ 58,399 19

Expenditures were: J. P. Porter and Sons, Limited, rent of fire boat, \$24,000; operation and maintenance expenses, \$46,399.19; less amount contributed by City of Halifax, \$12,000.

Allotment: Halifax, Extension of Pier 9, Richmond Terminals.....	4,000 00
Expenditures.....	\$ 3,634 48

A final payment of \$2,158.82 was made to the contractor, J. P. Porter and Sons, Limited; inspection, engineering and materials cost, \$1,475.66.

Allotment: Halifax, Moorings for Ships under repairs.....	13,000 00
Expenditures.....	\$ 7,627 66

Expenditures were: Churchill Harbour for cost of salvaging mooring chains and hexagonal steel buoy, \$3,486.65; Wartime Merchant Shipping Limited for anchor chains and joining links plus freight, \$2,028.30; materials, travelling expenses, freight, engineering, etc., \$2,112.71.

Allotment: Halifax, Additional unloading facilities at the grain elevator.....	139,000 00
Expenditures.....	\$ 127,128 57

Contracts were awarded to T. C. Gorman, Limited, on a basis of the actual cost of the work plus a fee of \$3,000 and to the Dominion Bridge Company Limited on a cost plus basis.

Payments from the above allotment were: T. C. Gorman, Limited, \$28,332.08; Dominion Bridge Company, Limited, \$83,081.62; for engineering, testing and miscellaneous materials, \$15,714.87.

Allotment: Halifax, Special Fire Protection.....	110,000 00
Expenditures.....	\$ 102,411 58

Expenditures were: (a) operation and maintenance of: special fire protection services, \$52,742.94; fire boat *James Battle*, \$42,644.87; fire patrol truck, \$1,752.18; and (b) alterations to: fire boat *James Battle*, \$2,904.61; Administration Building, Pier 20, for crew of fire boat *James Battle*, \$2,366.98.

Allotment: Saint John, West Side, Wooden Pile Dock.....	2,156 04
Expenditures.....\$	2,156 04

Final payment to the contractor, Diamond Construction Company, Limited.

Allotment: Saint John, Acquisition, Alteration and Assembly of Heavy Lift Crane Equipment	155,000 00
Expenditures.....\$	151,480 97

Expenditures were: Dominion Bridge Company, Limited, for hoisting engine, \$7,500, for engineering and preparation of design and detailed drawings, \$8,752.38, for fabrication and erection of 65-ton steel derrick on scow *Glenbuckie*, \$37,286.02; Montreal Harbour, for depreciated value of miscellaneous equipment, \$2,049, for dismantling, overhauling and crating equipment, \$1,522.36; Saint John Dry Dock and Shipbuilding Company, Limited, for used 50-ton derrick to be converted into 65-ton derrick, \$5,000, for repairs, alterations and additions to scow *Glenbuckie*, \$57,073.64; Saint John Tug Boat Company, Limited, for steel scow *Glenbuckie*, \$22,500; materials, engineering, inspections, etc., \$9,797.57.

Non-Active Accounts

Net increase in Canadian National Railways Securities Trust Stock—Canadian National Railways Capital Revision Act, c. 22, 1937.....	\$ 37,837,580 54
--	------------------

The Canadian National Railways Securities Trust Stock was increased by \$37,837,580.54 during the year and was accounted for as a capital gain through the Proprietor's Equity Account. The charge is offset by a similar amount included as a special credit to Consolidated Fund.

The cash surplus of the Railway System together with the capital gain on the repatriation of securities, and capital losses in respect of which His Majesty has not made cash reimbursement to the Railway, are shown hereunder:

Surplus Earnings of the Canadian National Railways System for the year 1943.....(Cr.)	35,639,412 23
Capital Gain on repatriation of securities.....(Cr.)	2,430,284 25
	38,069,696 48
Line Abandonment—Regina Freight Line Cut-off.....(Dr.)	232,115 94
Net Gain credited to Proprietor's Equity Account.....(Cr.)\$	37,837,580 54

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport, the expenditures for which were charged to the war allotments of such departments in the amounts indicated below:

Department of Munitions and Supply—	
Marine Service Contracts.....	2,835,139 82
Department of National Defence—Army Services—	
Electric Service Site No. 3, Moncton, N.B.	160 34
Rebuilding road, Shelburne, N.S.	12,855 74
Construction of buildings, White Horse, Y.T.	14,401 38
Construction of bowling alleys, Goose Bay, Newfoundland	7,700 00
Repairs to Vessel <i>Le Gaillard</i>	217 85
Supplying power at Shelburne Naval Base	7,113 16
Accommodation for Infantry at Goose Bay Aerodrome, Newfoundland	639,471 89
Hydroponic Vegetable Garden project at Goose Bay Aerodrome, Newfoundland	28,800 00
	710,720 36

Department of National Defence—Naval Services—

Construction of road at Shelburne, N.S.	8,644 26
Supplying power at Edwards, Ont.	3,994 28
Operation costs, C.G.S. <i>Jalobert</i> , Rimouski, Que.	32,054 53
Construction of Radio Workshop, Victoria, B.C.	6,446 23
Construction of Radio Beacon, St. Margaret's Bay, N.S.	985 30
Construction of Radio Transmitter, St. James, B.C.	1,948 63
Construction of Radio Transmitter, Langara, B.C.	4,656 32
Construction of Radio Transmitter, Glace Bay, N.S.	2,344 10
Supplying power, Shelburne, N.S.	6,064 58
Compensation to Radio Operators for overtime.	31,202 76

98,340 99

Department of National Defence—Air Services—

Home War and Combined Training Organization	43,110,907 15
---	---------------

Department of Pensions and National Health—

Dawson Creek Water Supply	88,164 88
---------------------------	-----------

\$ 46,843,273 20

The status of the Non-Active Asset Accounts in which changes have occurred during the year due to (a) revenues or expenditures as shown previously in this section or (b) transfers between accounts, is as follows:

	Dr. Balance Apr. 1, 1943	Charges	Credits	Dr. Balance Mar. 31, 1944
Canals—				
Lachine Canal	10,998,234 26		37 75	10,998,196 51
Welland Canal	27,477,230 16		4,027 00	27,473,203 16
Welland Ship Canal	130,840,772 28		21 70	130,840,750 58
	169,316,236 70		4,086 45	169,312,150 25
Railways—				
Canadian Government Railways—				
Intercolonial Railway	110,773,783 41		(259,879 56*) (1 00)	110,513,902 85
Prince Edward Island Railway	8,341,026 22		10,280 55	8,330,745 67
Hudson Bay Railway	33,183,572 81	59,882 47		33,243,455 28
Construction of Icebreaker and Car Ferry		632,500 00		632,500 00
	152,298,382 44	692,382 47	270,161 11	152,720,603 80
Miscellaneous—				
Civil Aviation—Airways and Airports..	10,872,341 63	989,715 10	1,550 44	11,860,506 29
St. Lawrence River Improvements....	83,746,943 52	939,880 81		84,686,824 33
Hopper Barge <i>Chesterfield</i>		233,941 30*		233,941 30
National Harbours Board—				
Churchill Port and Terminals.....	13,145,151 89		(233,941 30*) (87,667 43)	12,823,543 16
	107,764,437 04	2,163,537 21	323,159 17	109,604,815 08
Non-Active Loans—				
Canadian National Steamships—				
Canadian National (West Indies) Steamships, Ltd.	5,773,580 17		164,523 15	5,609,057 02
Canadian National Railways Securities				
Trust Stock	298,842,882 17	38,069,696 48	232,115 94	336,680,462 71

	Dr. Balance Apr. 1, 1943	Charges	Credits	Dr. Balance Mar. 31, 1944
†National Harbours Board (Loans and Advances Non-Active)—				
Halifax	12,471,412 12	13,972 10		12,485,384 22
Montreal—Jacques Cartier Bridge...	5,195,056 00	370,000 00		5,565,056 00
Saint John	16,804,553 52	194,328 04		16,998,881 56
Three Rivers	3,821,008 72	807 55		3,821,816 27
	<u>38,292,030 36</u>	<u>579,107 69</u>		<u>38,871,138 05</u>
	<u>\$772,287,548 88</u>	<u>\$ 41,504,723 85</u>	<u>\$ 994,045 82</u>	<u>\$812,798,226 91</u>

* Transfers between accounts.

† With the exception of the amount shown under Montreal—Jacques Cartier Bridge, which comprises advances for the payment of guaranteed interest, these advances cover capital expenditures or are for retirement of maturing debentures due the public and are fully secured by debentures and certificates of indebtedness. The balances shown for Three Rivers include harbour debentures valued at \$81,760.97, less sinking funds of \$2,308.41, net amount \$79,452.56.

Accounts Receivable

Pertaining to:	Amount
Fiscal year 1943-44.....	791,644 76
Previous Years—Collectable	74,700 81
—Uncollectable	179,067 26
Total	<u>\$1,045,412 83</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Atlas Trading and Shipping Reg'd., \$1,014.30; Bras D'Or Steamship Co., \$1,994.86; Canadian Terminal Steamship Co., \$1,610.56; Davy Pulp and Paper Co., \$32,627.47; John Graybeil, \$1,280; Owners of the Steamer *Hall*, \$1,060.70; Owners of the Steamer *Hebron*, \$1,427.69; Riordon Pulp and Paper Co., Ltd., \$123,153.34.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
Department of Transport Stores Account.....	\$1,403,236 14	\$2,278,303 29	\$2,182,626 66	\$1,307,559 51

The Stores Account is operated under the authority of the Department of Transport Stores Act of 1937 as amended. Advances are made to the Minister of Transport to enable him to acquire all materials, supplies and equipment required for the construction, renewal, maintenance or operation of the properties, works and undertakings of the Department including replenishment of stores stocks. From time to time as such stores are used in the work or undertakings of the Department, the cost of same is credited to the Stores Account concurrently with the debiting of equivalent amounts to the appropriations of the Department.

The amount of the outstanding advances may at no time exceed \$1,000,000 and the inventory of stores at the end of each fiscal year may not exceed \$1,500,000 (P.C. No. 2589 dated April 1, 1943).

The following statement shows the inventory position:

Inventory, April 1, 1943.....	1,403,236 14
Purchase of materials, supplies, etc.....	2,290,229 74
	<u>3,693,465 88</u>
Deduct—	
Value of materials, and supplies issued.....	2,278,303 29
Rebates for containers, etc., returned.....	107,603 08
	<u>2,385,906 37</u>
Value of stores on hand March 31, 1944.....	<u>\$1,307,559 51</u>

Suppliers receiving \$5,000 or more: Albert & McCaffery Ltd., Prince Rupert, \$23,561.67; Anaconda American Brass Ltd., New Toronto, \$16,554.12; O. Belanger & Fils Ltd., Lachine, \$6,584.82; Brandram-Henderson Ltd., \$6,840.59; British American Oil Co., Ltd., \$7,136.25; Canada Cement Co., Ltd., Montreal, \$6,142.59; Canada Chain & Forge Co., Ltd., Vancouver, \$17,957.35; Canada Wire & Cable Co., Ltd., Toronto, \$17,070.83; Canadian Bridge Co., Ltd., Walkerville, \$20,455.62; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$13,309.07; Canadian General Electric Co., Ltd., Ottawa, \$85,913.10; Canadian Import Co., Ltd., Quebec, \$49,493.70; Canadian Industries Ltd., \$12,247.03; Canadian Ingersoll Rand Co., Ltd., Montreal, \$11,148.85; Canadian Liquid Air Co., Ltd., \$10,426.21; Canadian Marconi Co., Ltd., \$46,847.03; Canadian National Carbon Co., Ltd., Toronto, \$7,496.45; Canadian National Railways, \$40,711.17; Canadian Oil Companies Ltd., \$12,605.74; Canadian Telephones & Supplies Ltd., Toronto, \$18,716.45; Canadian Westinghouse Co., Ltd., Ottawa, \$24,273.50; Construction Equipment Co., Ltd., Montreal, \$10,211.04; Cordage Distributors Ltd., Montreal, \$12,641.57; Elzear Cournoyer, Sorel, \$6,007.33; S. Cunard & Co., Ltd., Halifax, \$13,212.77; Daigle & Paul Ltd., Montreal, \$12,348.10; Dominion Government—Department of Public Printing and Stationery, \$183,731.16; Drummond, McCall & Co., Ltd., Montreal, \$16,334.20; Thomas A. Edison Inc., Bloomfield, N.J., \$11,468.56; W. C. Edwards & Co., Ltd., Ottawa, \$15,488.46; Elie Coal Co., Ltd., Montreal, \$5,995.69; Empire Brass Mfg. Co., Ltd., London, \$24,269.26; Gas Accumulator Co. (Canada) Ltd., Toronto, \$6,423.42; General Coal Co., Ltd., West St. John, N.B., \$39,380.29; Hayes Steel Products Ltd., Merriton, \$10,910.90; Imperial Oil Ltd., \$133,326.85; Irving Oil Ltd., Saint John, N.B., \$25,724.76; Lucien Lachapelle, Sorel, \$67,781.15; W. M. Leacy, Prescott, \$7,764.15; Marine Industries Ltd., \$22,554.43; McColl-Frontenac Oil Co., Ltd., \$37,697.27; Merchants Coal Co. Ltd., \$8,717.40; Northern Electric Co., Ltd., \$37,458; A. T. O'Leary & Co., Halifax, \$25,928.93; Ontario Hughes-Owens Co., Ltd., Ottawa, \$28,247.51; Pickard & Co., Charlottetown, \$8,133.23; Pintsch Compressing Corp., Montreal, \$6,160.58; R.C.A. Victor Co., Ltd., Montreal, \$70,778.18; Robb Engineering Works, Ltd., Amherst, N.S., \$12,455; Robinson & Heath, Toronto, \$5,952.76; Saint Lawrence Coaling Ltd., Three Rivers, \$5,004.75; Sangamo Co., Ltd., Leaside, \$5,989.18; James Sheppard & Son Reg'd, Sorel, \$7,500.15; Sherwin-Williams Co. of Canada, Ltd., \$10,549.93; Shoe Machine Parts Ltd., \$7,588.44; Standard Oil Co. of B.C., Ltd., Vancouver, \$5,317.80; Sterling Rubber Co., Ltd., Guelph, \$7,756.34; Stromberg Carlson Telephone Mfg. Co., Toronto, \$5,910.27; Toronto Metal Spinning Co., Toronto, \$6,314.43; Vancouver Island Coals Ltd., Nanaimo, \$19,287.10; Victoria Lumber & Mfg. Co., Ltd., Chemamus, \$10,101; Volta Mfg. Co., Ltd., Welland, \$31,752; Wilkinson & McLean, Ltd., Calgary, \$10,535.87.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To Railway and Steamship Companies—</i>				
A Canadian Government Railways—				
Working Capital	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
B Advances, Refunding Act, 1938.....	111,140,468 88	28,499,400 09	17,200,636 92	99,811,705 71
B Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Perpetual Debenture Stock	106,416,681 89		1,180,150 36	107,596,832 25
B Advances, Financing and Guarantee Act, Act, 1941	6,634,424 85	6,634,424 85		
B Advances, Financing and Guarantee Act, 1941—Purchase of Securities—Non- Sterling	9,889,898 41	1,285,471 50	38,904 53	8,643,331 44
B Temporary Loan—The War Appropriation Act, 1941	13,906,999 71			13,906,999 71
B Temporary Loan for capital purposes—Ver- million Oil Field, Alberta	35,000 00	628,000 00	*593,000 00*	
B Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	252,924,468 10	266 42	2,111,726 13	255,035,927 81
B Advances, Financing and Guarantee Act, 1942	5,754,914 23	5,754,914 23		
B Advances, Financing and Guarantee Act, 1942—Purchase of Securities.....	18,261,612 70		985 05	18,262,597 75
C Purchase of Railway Equipment leased to—Canadian National Railways—				
1936 Agreement	4,137,384 66	517,173 07		3,620,211 59
1940 Agreement	12,895,588 14	991,968 32		11,903,619 82
1941 Agreement	17,444,263 94	1,382,634 29	3,295,250 46†	19,356,880 11
1942 Agreement			17,366,502 60†	17,366,502 60
	559,441,705 51	45,694,252 77	41,787,156 05	555,534,608 79

	Dr. Balance Apr. 1, 1943	Receipts	Disbursements	Dr. Balance Mar. 31, 1944
<i>To Railway and Steamship Companies—Cont.</i>				
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.				
D Loan to provide for Working Capital.....	450,000 00			450,000 00
	576,663,686 05	45,694,252 77	41,787,156 05	572,756,589 33
<i>To Sundry Government Agencies—</i>				
NATIONAL HARBOURS BOARD				
E Montreal	60,090,511 87	100,285 66	9,726 62	59,999,952 83
E Vancouver	25,059,628 88	40,506 89	4,213 48	25,023,335 47
E Churchill (for Working Capital).....		140,000 00	140,000 00	
	85,150,140 75	280,792 55	153,940 10	85,023,288 30
<i>To United Kingdom and Other Governments—</i>				
F British Air Ministry—Successors to the Ministry of Aircraft Production.....	208,982 42		94,081 94	303,064 36
G British Ministry of War Transport.....			3,729 54	3,729 54
	208,982 42		97,811 48	306,793 90
Grand Total	\$662,022,809 22	\$ 45,975,045 32	\$ 42,038,907 63	\$658,086,671 53

* Upon repayment of this loan, the allotment of \$593,000 previously obtained from the War Appropriation was cancelled.

† Net advances under War Appropriation Act, 1943. The authorizations were for \$21,471,251.

A Under authority of Section 8 of the Canadian National Railways Capital Revision Act, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts; Canadian Government Railways—Stores Accounts; and the St. John & Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways Working Capital".

This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of C.N.R. Working Capital utilized for Canadian Government Railways purposes.

B Transactions in connection with advances made to the Canadian National Railways during the fiscal year ending March 31, 1944, for capital purposes, purchase of outstanding securities and retirement of maturing obligations under the authorities quoted. The net advances show a reduction of \$21,677,074.10.

C Transactions in connection with advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements. During the current fiscal year, the advances were increased by \$17,769,977.38.

D This item covers an amount appropriated by Parliament in the fiscal year 1937-38 in the form of a loan for working capital. Prior to 1937, the Canadian National (West Indies) Steamships Limited utilized the working funds of the former Canadian Government Merchant Marine Ltd., but following the sale of the fleet and the refund of its working capital to the Dominion it became necessary to provide funds for the Canadian National (West Indies) Steamships Company Limited.

E Generally, in connection with these accounts, there is a parliamentary appropriation provided, the expenditures from which are treated as Loans and Advances through such accounts. The appropriation in the present year, and the accounting therefor, follow—

Vote 410 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1943:

Reconstruction and Capital Expenditures—

	Appropriations	Expenditures
Montreal	\$ 33,700 00	\$ 9,726 62

In addition to the above, an amount of \$1,213.48 was transferred from the Generally-Unforeseen Item of Vote 404, listed as a Government-Owned Enterprise Non-Active Account, to Loans and Advances as an Active Account and used for Capital Expenditures in Vancouver Harbour.

The following is a distribution of total advances:

	Montreal	Vancouver	Total
Vote 404		4,213 48	4,213 48
Vote 410	9,726 62		9,726 62
	\$ 9,726 62	\$ 4,213 48	\$ 13,940 10

In accordance with Section 29 of the National Harbours Board Act, c. 42, 1936, certificates of indebtedness bearing interest at 3½ per cent per annum, totalling \$12,692.48, were issued to the Government. The balance of \$1,247.62 represents a refund on previous year's expenditures, 1942, which is included in a certificate issued for that year.

ADVANCES FOR WORKING CAPITAL

Under authority of Section 28 of the National Harbours Board Act an advance of \$140,000 was made to Churchill Harbour for working capital and was repaid during the fiscal year.

F The debit balance represents the value of work performed by the Department of Transport for the British Air Ministry not recovered at the close of the fiscal year.

G The debit balance represents the outstanding portion of 1943-44 accounts rendered the British Ministry of War Transport for board and lodging accommodation provided United Kingdom seamen, in the various manning pools.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A Canadian Broadcasting Corporation Funds..	231,690 24	4,040,004 22	4,203,807 95	67,886 51
B Canadian National Railways Employees' Provident Fund	671 68	2,065,096 04	2,048,072 47	17,695 25
C Contractors' Securities Cash—Department of Transport	1,772,940 33	753,256 53	1,366,498 53	1,159,698 33
D Halifax Pilotage District—Undivided Surplus Account		3,850 00	3,850 00	
E National Harbours Board Accounts—				
No. 1 Current.....	1,216,808 14	15,423,210 21	15,400,991 38	1,239,026 97
No. 2 Security Deposits.....	4,741 51	1,743 01	4,006 92	2,477 60
No. 3 Sundries.....	616,559 28	2,338,161 84	1,883,826 37	1,070,894 75
F Sydney Pilotage District—Undivided Surplus Account	13,325 80	2,531 01	13,718 83	2,137 98
G Webster Trophy—Special Fund.....	221 50	6 00		227 50
	<u>\$3,856,958 48</u>	<u>\$24,627,858 86</u>	<u>\$24,924,772 45</u>	<u>\$3,560,044 89</u>

A This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance, and with the costs of collection of such fees. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.

As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National War Services, the balance sheet and operating statement of the Corporation are shown in the Appendix to the section hereof pertaining to that Department.

B The Intercolonial and Prince Edward Island Railway Employees' Provident Fund was established for the purpose of providing life allowances to be paid to employees on the staff of the railways who are retired on

account of old age, physical or mental infirmity, etc., under authority of c. 22, Statutes of 1907 and amendments. The receipts consist of (a) employees' contributions (1½ per cent of their monthly salary or wage); (b) contributions by the railways each year (\$100,000); (c) special contribution made by the railways to offset the deficit as at December 31, 1942 and (d) Dominion Government contributions (see Vote 406) charged to the appropriations provided by parliament, all of such moneys being deposited by the Canadian National Railways to the credit of this account. The disbursements which cover retiring allowances are made by the Canadian National Railways; the closing balance represents the unexpended balance of the fund as at that date.

- C Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1943-44, bonds so held in respect of the Department of Transport amounted to \$822,100.
- D F These amounts are credited with the reserves made from earnings by the respective pilotage committees, and debited with disbursements made at the direction of such committees.
- E The transactions in these accounts represent moneys received by the Board and deposited to the credit of the Receiver General in accordance with Section 23 of the National Harbours Board Act, c. 42, 1936. They cover deposits of current revenue, security deposits and reserve funds which have been allocated for the replacement of fixed assets and other purposes. Expenditures of the Board are debited to the relative accounts.
- G The original deposit, made on July 7, 1937, represents donations through the Department of Transport towards a trophy or trophies in connection with civil aviation, and is to be held until medals have been struck and the price has been ascertained. This year's receipts represent interest on bonds to the value of \$200, which are included in the closing balance.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Insurance and Guaranty Funds—</i>				
A Employees' Compensation Clearing Account— Defence Projects, Department of Munitions and Supply.....	4,350,015 66	5,333,305 44	2,027,356 74	7,655,964 36
B Employees' Compensation Clearing Account— Defence Projects, Department of Transport		23,231 04	4,148 97	19,082 07
	<u>4,350,015 66</u>	<u>5,356,536 48</u>	<u>2,031,505 71</u>	<u>7,675,046 43</u>
<i>Pension and Retirement Funds—</i>				
C National Harbours Board—Pension Fund....		228,828 83	2,997 68	225,831 15
D Pilots' Pension Funds—				
Halifax	181,427 94	24,745 27	15,889 83	190,283 38
Sydney	132,859 23	15,411 78	8,185 27	140,085 74
Saint John	92,593 31	11,055 67	4,772 28	98,876 70
Montreal	272,288 71	23,495 80	20,033 68	275,750 83
British Columbia	140,753 45	23,023 23	15,804 07	147,972 61
	<u>819,922 64</u>	<u>326,560 58</u>	<u>67,682 81</u>	<u>1,078,800 41</u>
Grand Total	<u>\$5,169,938 30</u>	<u>\$5,683,097 06</u>	<u>\$2,099,188 52</u>	<u>\$8,753,846 84</u>

- A B These accounts were established by P.C. 1913 of April 22, 1941, and P.C. 3715 of May 6, 1943, respectively, under the authority of the War Appropriation Acts, and through them all moneys having to do with the costs of employee's compensation affecting defence projects are controlled for accounting purposes. Applicable deductions from the payrolls of the various defence projects are credited to these accounts, which are charged with audited costs of compensation and a fair and reasonable proportion of provincial Workmen's Compensation Boards' costs of handling compensation matters relative to employees of His Majesty. The closing balances represent the amounts available to meet compensation claims.

- C Under a by-law passed in 1943 the Board established a pension plan for permanent salaried employees, the scale of benefits being the same as provided under the Civil Service Superannuation Act, 1924, as amended. The account is credited with applicable payroll deductions made from eligible employees and debited with benefits paid.

D Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power from time to time, by by-law confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated or infirm licensed pilots, or of their wives, widows or children provided that the rate of contributions to such fund shall not be less than 5 per cent of the Pilots' earnings. The rates of contribution at the present time are: Halifax, 5 per cent; Sydney, 10 per cent; Saint John, 7 per cent; Montreal, 7 per cent; and British Columbia, 7 per cent. These accounts show the transactions in the various funds during the fiscal year. Below is a comparative statement showing the amounts invested in bonds and held in cash at the beginning and end of 1943-44.

	Cr. Balance—Apr. 1, 1943			Cr. Balance—Mar. 31, 1944		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax.....	173,000 00	8,427 94	181,427 94	186,000 00	4,283 28	190,283 28
Sydney.....	128,800 00	4,059 23	132,859 23	138,000 00	2,085 74	140,085 74
Saint John.....	89,000 00	3,593 31	92,593 31	95,000 00	3,876 70	98,876 70
Montreal.....	268,000 00	4,288 71	272,288 71	270,000 00	5,750 83	275,750 83
British Columbia.....	140,000 00	753 45	140,753 45	138,000 00	9,972 61	147,972 61
	<u>\$798,800 00</u>	<u>\$21,122 64</u>	<u>\$819,922 64</u>	<u>\$827,000 00</u>	<u>\$25,969 16</u>	<u>\$852,969 16</u>

[12] Deferred Credits

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
War Savings Certificates—Instalment Purchases—				
Transport	\$ 2,027 00	\$ 16,950 00	\$ 17,288 00	\$ 1,689 00

Deductions from the salaries of those employees of the Department of Transport not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid. The closing balance represents the value of incomplete subscriptions.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
A Canadian Government Merchant Marine Ltd. —War Operations Suspense.....	3,476,812 70	1,147,713 14		4,624,525 84
B Canadian Government Trans-Atlantic Air Service		445,074 42	240,134 45	204,939 97
C Department of Transport—Suspense.....	57,138 13	210,700 11	117,245 42	150,592 82
D Pilots' General Account— Halifax District		327,998 62	310,597 75	17,400 87
Saint John District.....		98,910 47	98,910 47	
Sydney District		97,588 67	97,588 67	
E Radio Traffic	2,694 02	8,817 05	6,887 28	4,623 79
F Unclaimed Cheques Suspense—Transport.....	46,167 55	312 59	63 43	46,416 71
	<u>\$3,582,812 40</u>	<u>\$2,337,115 07</u>	<u>\$ 871,427 47</u>	<u>\$5,048,500 00</u>

A Under authority of P.C. 1594 dated April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206, R.S., ships seized in prize and either requisitioned for use by the Canadian Government or condemned by the Court as prize, are operated on behalf of the Government of Canada by the Canadian Government Merchant Marine Limited. The balance as at March 31, 1944, represents the amounts on deposit with the Minister of Finance and is made up as follows: cargo sales, \$264,729.57; insurance, \$2,691,800.64; operating surpluses, \$1,667,995.63.

B Under P.C. 5742, July 19, 1943, the Minister of Munitions and Supply was authorized to enter into an agreement with the Trans-Canada Air Lines providing for the operation and maintenance of an air transport service between Canada and the United Kingdom to be known as the "Canadian Government Trans-Atlantic

Air Service" for the carriage of official passengers, goods and mail for the duration of the war. Said agreement provided that the corporation be reimbursed for all expenditures made on account of operation and maintenance of the service. It was further provided that the rates for the carriage of mail be fixed by agreement between the Minister of Munitions and Supply and the Postmaster General, that the maintenance and operations expenses be applied against such earnings, and, in the event of a deficit, same to be paid out of funds allotted from time to time from the War Appropriation. The credit balance as at March 31, 1944, represents the excess of receipts for the carrying of mail, over maintenance and operation expenses.

- C This account is credited with moneys received by the Department of Transport for such purposes as: (a) deposits to cover cost of operating canal services after regular hours and after close of navigation, (b) deposits to cover wharfage charges that might accrue, (c) unpaid wages of members of ships' crews, who have been lost at sea, which are held pending direction as to payee and (d) prepayment of works and repairs for firms and individuals. The main items are: \$39,041.44 received from liquidator of Dominion Shipbuilding and Repair Co. to pay claims of creditors; \$75,000 insurance and salvage on pilotage boat *Camperdown*; \$11,449.12 wages of seamen lost at sea; \$5,135.16 for construction of apron for Canadian Pacific Airlines at Fort St. John, B.C. airport; \$4,162.34 for provision of water supply for Department of Pensions and National Health at Fort St. John, B.C.; and \$5,280 pilots' earnings reserved for rental of C.G.S. *Citadelle*. The closing balance represents items not cleared at the close of the fiscal year.
- D In the pilotage districts of Halifax, Saint John and Sydney, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. The pilotage earnings are credited to this account, while the expenses as aforesaid are debited hereto. If, at the end of the year, there remains a surplus of earnings over expenses, such surplus is usually divided pro rata among the pilots, but the pilotage committee may reserve a portion for future contingencies. In the latter event such reserve is carried to the relative undivided surplus account (see under Deposit and Trust Accounts, page Z-55). Due to an oversight, the balance shown for Halifax was not cleared in the records until after the close of the fiscal year.
- E To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service for radio messages. The charges collected are apportioned to the public utilities concerned and disbursements made accordingly from this account. At the close of each fiscal year, moneys earned by the Department of Transport are transferred to revenue; the balance remaining in the account represents the amounts that have not been apportioned.
- F All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1943-44.
-

1943-44

PUBLIC ACCOUNTS

PART II

ZZ

CANADIAN MUTUAL AID BOARD

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

CANADIAN MUTUAL AID BOARD

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

War	\$912,603,220 34
-----------	------------------

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts.....	\$27,511,011 95
--------------------------------------	-----------------

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page ZZ-8.

GENERAL COMMENTS

The War Appropriation (United Nations Mutual Aid) Act, c. 17, 1943, was passed for the purpose of making Canadian war supplies available to the United Nations. It authorized payments out of the Consolidated Revenue Fund of a sum or sums not exceeding \$1,000,000,000 exclusive of any cash purchases of war supplies by any of the United Nations to which such supplies would be made available.

The Canadian Mutual Aid Board, consisting of the Minister of Munitions and Supply (chairman), the Minister of National Defence, the Minister of Finance, the Minister of Agriculture and the Minister of Justice, acting as a committee of the King's Privy Council for Canada, is charged with the administration of the Act.

On recommendation of the Board, the Governor in Council is authorized to make regulations for the purpose of carrying out the objects of the Act, according to its true intent and purpose.

The services of any department or agency, or of any officer or employee of the Government of Canada, are made available to the Board for the proper conduct of its business. Other officers, clerks and employees may be appointed and their remuneration fixed by the Board, subject to the approval of the Governor in Council.

APPROPRIATIONS AND EXPENDITURES

WAR

See Page	Services	Appropriation.	Expenditures	Balance
ZZ-3	Board Administration.....		25,472 14	
ZZ-3	Mutual Aid.....		912,577,748 20	
	Total.....	\$1,000,000,000 00	\$912,603,220 34	\$87,396,779 66*

* This balance is available for expenditure in subsequent fiscal years.

Board Administration\$ 25,472 14

The following is a classification of expenditures:

A Salaries	12,413 35
B Travelling Expenses and Living Allowances.....	2,328 77
C Publicity	10,074 41
D Telephone and Telegraph.....	339 91
E Printing and Stationery.....	290 92
F Miscellaneous	24 75
	<hr/>
	\$ 25,472 14

As of March 31, 1944 there were 9 employees paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: K. C. Fraser, \$8,500; S. A. MacKay-Smith, \$6,000.

B Travelling expenses in excess of \$300 were paid to: K. C. Fraser, \$1,500; S. A. MacKay-Smith, \$343.33.

C Payment was made to the National Film Board.

Mutual Aid\$912,577,748 20

Of the above expenditure, the sum of \$14,984,809.89 was expended directly by the Canadian Mutual Aid Board. The balance was spent by the following departments acting as agents of the Board: Agriculture, \$116,783,440.08; Fisheries, \$7,569,341.26; Munitions and Supply, \$721,410,718.64; and Trade and Commerce, \$48,829,438.33. However, in addition to the foregoing expenditures, the procurement departments disbursed a further sum of \$76,818,988.05 which was provided by the Government of the United Kingdom for its requirements in addition to the aid granted by Canada. The total disbursements were therefore \$989,396,736.25; and a list of suppliers and contractors receiving \$10,000 or more is given further on in this section. A classification of "Mutual Aid" expenditures appears on the following page.

Details	Total	Recipient Nations					
		United Kingdom	Union of Soviet Socialist Republics	Australia	China	West Indies	India
(a) Munitions and Military Supplies, including Ships: Aircraft and Parts.....	35,274,103 85	34,531,745 29	.....	742,358 56	.....	.....	.....
Automotive Equipment and Mechanical Transport.....	212,268,768 60	81,139,000 17	702,139 35	555,765 30	158,635 93	.....	129,713,227 85
Tanks and Other Fighting Equipment.....	49,314,210 19	43,522,091 29	616,588 00	452 25	93,039 00	.....	5,082,039 65
Chemicals and Explosives.....	16,511,150 07	12,275,145 36	4,124,271 61	101,733 10	.....	.....	.....
Guns and Small Arms.....	61,637,543 20	61,262,217 20	11,000 00	693 00	363,633 00	.....	.....
Shells and Ammunition.....	86,195,367 12	80,341,525 90	22,050 00	5,692 80	2,346,418 66	.....	3,479,679 76
(i) Merchant Vessels — Construction.....	160,128,522 00	158,828,522 00	.....	1,300,000 00	.....	.....	.....
(ii) Merchant Vessels — Repairs and Servicing.....	1,361,944 60	218,821 78	1,143,122 82	.....	.....	.....	.....
Naval Vessels and Equipment.....	12,403,105 52	12,298,037 52	.....	.....	.....	.....	105,068 00
Miscellaneous Equipment and Stores.....	68,144,795 71	59,703,195 51	2,970,401 87	3,788,378 88	1,129,250 41	.....	553,569 04
Aluminum.....	6,822,300 07	.....	6,821,200 16	1,099 91	.....	.....	.....
Other Base Metals.....	7,259,482 82	3,096,591 47	3,951,449 79	211,441 56	.....	.....	.....
Locomotives and Railway Rolling Stock.....	821,602 10	821,602 10	.....	.....	.....	.....	.....
Freight.....	7,600,925 16	6,680,569 39	119,242 72	600,522 54	10,610 96	.....	189,979 55
(b) Foodstuffs and Farm Products: Bacon.....	83,946,535 15	83,946,535 15	.....	.....	.....	.....	.....
Canned Pork.....	3,602,746 53	3,602,746 53	.....	.....	.....	.....	.....
Offals.....	981,263 11	981,263 11	.....	.....	.....	.....	.....
Casings.....	278,568 50	278,568 50	.....	.....	.....	.....	.....
Beef.....	802,720 87	802,720 87	.....	.....	.....	.....	.....
Cheese.....	15,540,721 46	15,540,721 46	.....	.....	.....	.....	.....
Butter.....	2,994,203 16	2,994,203 16	.....	.....	.....	.....	.....
Eggs.....	5,251,286 28	5,251,286 28	.....	.....	.....	.....	.....
Dehydrated Vegetables.....	1,747,141 88	1,747,141 88	.....	.....	.....	.....	.....
Fresh Apples.....	1,252,713 17	1,252,713 17	.....	.....	.....	.....	.....
Garden Seeds.....	23,952 84	23,952 84	.....	.....	.....	.....	.....
Forage Crop Seeds.....	268,396 17	268,396 17	.....	.....	.....	.....	.....
Poultry.....	93,190 96	93,190 96	.....	.....	.....	.....	.....
Canned Salmon.....	5,710,970 37	5,710,970 37	.....	.....	.....	.....	.....
Canned Herring.....	1,424,309 77	1,424,309 77	.....	.....	.....	.....	.....
Frozen Fish.....	434,061 12	434,061 12	.....	.....	.....	.....	.....
Wheat.....	35,046,042 88	34,341,233 89	222,616 33	.....	.....	.....	482,192 66
Flour.....	13,497,695 44	10,055,006 74	2,568,209 88	.....	.....	874,478 82	.....
Linseed Oil.....	285,700 01	285,700 01	.....	.....	.....	.....	.....
(c) Air Training Services rendered to the Commonwealth of Australia from April 1, 1943, to October 31, 1943.....	13,651,707 52	.....	.....	13,651,707 52	.....	.....	.....
	\$912,577,748 20	\$723,753,786 96	\$23,282,292 53	\$20,959,845 42	\$4,101,587 96	\$874,478 82	\$482,192 66
							\$139,123,563 85

NOTE.—"In Transit" refers to war supplies held by the Mutual Aid Board in transit or in storage, to be transferred to recipient nations in future.

From the total disbursements of \$989,396.736.25, the following suppliers and contractors received \$16,000 or more (amounts shown in brackets represent payments in connection with cancellation of contracts):

Canadian Mutual Aid Board:

Anglo-Canadian Shipping Co., Ltd., \$110,250.10; Canadian Transport Co., Ltd., \$72,000; Dominion Government, Department of National Defence—Air Services, \$13,651,707.52; Empire Shipping Co., Ltd., \$143,122.82

Department of Agriculture:

Abattoir de Quebec, Inc., \$1,472,934.29; Alberta Poultry Marketers, Ltd., \$321,340.61; The A. A. Ayer Co., Ltd., \$2,142,270.57; G. Beardmore & Co., \$124,312.55; Belleville Cheddar Cheese, Ltd., \$649,158.72; Borden Co., Ltd., \$299,902.83; Brandon Packers, Ltd., \$1,168,915.50; British Columbia Seeds, Ltd., \$32,028.97; British Columbia Tree Fruits, Ltd., \$333,059.40; Bulman's, Ltd., \$661,615.27; Burns & Co., Ltd., \$26,836.416.58; Campbell & Griffin, \$11,870.70; Canada Cold Storage Co., Ltd., \$25,742.16; Canada Foods, Ltd., \$224,586.67; Canada New Zealand Casings, Ltd., \$71,104.50; Canada Packers, Ltd., \$39,402,675.55; Canadian Canners, Ltd., \$154,891.14; Canadian Doughnut Co., Ltd., \$97,589.81; Canadian Egg Products, Ltd., \$201,891.91; Canadian National Railways, \$87,498.20; Canadian Pacific Railway Co., \$138,855.55; Canadian Poultry Sales, Ltd., \$129,480.44; Coleman Packing Co., Ltd., \$1,015,986.54; Commodity Prices Stabilization Corporation, Ltd., \$81,566.17; W. S. Cook & Son, \$541,369.27; Co-Operative Federée de Quebec, \$3,842,595.68; John Duff & Sons, Ltd., \$1,744,863.42; Dumarts, Ltd., \$2,663,773; J. C. Edwards & Co., \$892,718.47; F. W. Fearnham Co., Ltd., \$1,641,408.62; Ferdon Reg'd., \$611,139.92; First Co-operative Packers of Ont., Ltd., \$874,567.09; Fowlers Canadian Co., Ltd., \$2,261,223.76; Gainers, Ltd., \$3,148,919.10; G. E. Govier & Co., Ltd., \$70,420.20; Graham's Dried Foods, Ltd., \$281,985.50; George Hodge & Son, Ltd., \$986,265.50; Hodgson, Rowson & Co., Ltd., \$3,249,982.54; Hogg & Lytle, Ltd., \$41,241.31; Ingersoll Cream Cheese Co., Ltd., \$850,766.89; Intercontinental Pork Packers, Ltd., \$4,804,586.02; Island Cold Storage Co., Ltd., \$14,575.22; Island Food, Ltd., \$70,103.51; J. B. Jackson, Ltd., \$13,802.99; Kamsack Produce Co., Ltd., \$14,555.19; Kildonan Canners, Ltd., \$106,609.50; Lindsay Creamery, Ltd., \$4,224.41; Lovell & Christmas (Canada), Ltd., \$2,130,879.32; Joe Lowe Corp., \$55,419; McCabe Bros. Grain Co., Ltd., \$25,317.33; A. E. McKenzie Co., Ltd., \$20,800.38; P. W. McLagan, Ltd., \$2,280,745.84; Mid-West Produce Co., Ltd., \$13,792.47; New Brunswick Potato Products, Ltd., \$304,391.21; Nova Scotia Apple Marketing Board, \$23,794.85; Olive & Dorion, Ltd., \$2,249,453.99; Ontario Seed Cleaners & Dealers, \$18,949.34; O'Pee-Chee Co., Ltd., \$33,164.94; Oppenheimer Casing Co. of Canada, Ltd., \$13,338; Ottawa Dairy Company, Ltd., \$72,143.98; Paulin-Chambers Co., Ltd., \$78,691.50; Pirie Potato Products, Ltd., \$134,567.25; Quebec Packers, Ltd., \$897,362.59; Wm. Rennie Seeds, Ltd., \$10,217.74; James A. Sanderson, \$1,166,714.07; Saskatchewan Poultry Pool, Ltd., \$16,971.48; J. M. Schneider, Ltd., \$3,192,451.43; Silvers Agencies, Ltd., \$27,620.50; Silverwoods' Lindsay Creamery, Ltd., \$233,699.27; Smith Produce Co., \$15,031.85; Steele Briggs Co., Ltd., \$62,439.79; Swift Canadian Co., Ltd., \$30,817,736.97; Swift Current Produce Co., Ltd., \$16,423.50; Union Packers, Ltd., \$2,966,681.69; United Farmers Co-operative Association, Ltd., \$10,695.10; J. R. Watkins Co., \$81,928.20; Wellington Packers, Ltd., \$659,417.93; Western Packers, Ltd., \$1,482,572.36; Whyte Packing Co., Ltd., \$2,170,336.96; W. Wight & Co., Ltd., \$1,072,805.58; Wilsil, Ltd., \$1,931,974.72; Winnipeg Cold Storage Co., Ltd., \$24,650.66.

Department of Fisheries:

Anglo-British Columbia Packing Co., Ltd., \$974,530.91; British Columbia Packers, Ltd., \$3,319,088.29; Bulman Bros., B.C. Ltd., \$29,309.40; Canadian Fish & Cold Storage Co., \$38,705.43; Canadian Fishing Co., Ltd., \$2,270,184.18; Cassiar Packing Co., Ltd., \$142,271.25; Colonial Packers Ltd., \$206,685.01; Cannors Bros. Ltd., \$172,062.11; General Seafoods Ltd., \$65,377.20; Gordon Pew (N.B.) Ltd., \$23,970.06; Grant & Sons, Ltd., \$31,717.27; Great West Packing Co., Ltd., \$76,463.22; R. E. Jamieson Ltd., \$10,288.77; Johnson Fishing & Packing Co., \$159,975.62; Leonard Bros. Ltd., \$37,416.16; Lockepori Co., Ltd., \$26,845.46; Lunenburg Sea Products Ltd., \$31,235.65; Maritime National Fish Ltd., \$111,369.70; Francis Millard & Co., Ltd., \$842,078.40; National Fisheries Ltd., \$97,997.55; National Harbours Board, Halifax, \$16,577.90; Nelsen Bros. Fisheries Ltd., \$1,156,703.89; H. B. Nickerson & Sons, Ltd., \$15,572.62; Nootka Banfield Co., Ltd., \$104,111.79; North Shore Packing Co., \$34,140.54; Otter Bay Fisheries Ltd., \$87,895.24; Prince Rupert Fishermen's Co-operative Association, \$110,016.21; Quebec United Fishermen, \$17,089.18; Queen Charlotte Fisheries, \$245,611.08; Robin, Jones & Whitman, Ltd., \$27,886.96; F. C. Smith Lithograph Co., \$21,365.91; Sun Publishing Co., Ltd., \$11,072.83; J. H. Todd & Sons, Ltd., \$331,952.97.

Department of Munitions and Supply: (Payments include advances and progress payments on Mutual Aid contracts financed temporarily from the General (Munitions) Revolving Fund as authorized by P.C. 9546, December 14, 1943; see Department of Munitions and Supply accounts, Section K, page 61):

Accessories Manufacturers Ltd., \$152,367.86; Addison Industries Ltd., \$446,320; Alberta Nitrogen Products Ltd., \$505,193.06; Algoma Steel Corporation Ltd., \$2,076,554.06; Aluminum Company of Canada Ltd., \$6,650,872.67; Amalgamated Electric Corporation Ltd., \$17,192.50; Anglo-Canadian Shipping Co., Ltd., \$381,899.77; Armour Clothing Mfg. Co., \$65,421.50; Atlas Steels Ltd., \$229,729.83; Automatic Electric (Canada) Ltd., \$561,373.32.

R. M. Ballantyne Ltd., \$280,549.74; The Wallace Barnes Co., Ltd., \$32,017.77; Bata Shoe Company of Canada Ltd., \$249,659.30; Bates & Innes Ltd., \$19,466.80; W. D. Beath & Son Ltd., \$2,089,975.38; Beattie Gold Mines (Quebec) Ltd., \$24,140.44; Belgo Canadian Mfg. Co., Ltd., \$50,700.53; Bepeco Canada Ltd., \$41,841.16; The John Bertram & Sons Co., Ltd., \$1,765,009.10; Boeing Aircraft of Canada Ltd., \$299,714,445.1; Bolter Bros., \$138,106.71; S. F. Bowser Co., Ltd., \$2,305,038.91; Boyles Bros. Drilling Co., Ltd., \$261,894.97; Brantford Coach & Body Ltd., \$2,001,432.25; Brantford Washing Machines Ltd., \$20,950.49; The British

Columbia Mfg. Co., Ltd., \$12,314.40; British Columbia Pulp & Paper Co., Ltd., \$75,055.47; British Roper Canadian Factory Ltd., \$27,583.89; The Brookfield Construction Co., Ltd., \$58,894.50.

Cambridge Machine Tool & Aircraft Supplies Ltd., \$35,062.50; Canada Cement Co., Ltd., \$523,730.35; Canada Croosoting Co., Ltd., \$154,072.64; Canada Foils Ltd., \$76,406.92; Canada Machinery Corporation Ltd., \$26,568.68; Canada Packers Ltd., \$12,575.62; Canada Shipping Co., Ltd., \$161,354.61; Canada Wire & Cable Co., Ltd., \$385,332.98; Canadian Aircraft Instruments & Accessories Ltd., \$16,012.50; Canadian Australasian Lines Ltd., \$201,172.20; The Canadian Bridge Co., Ltd., \$1,686,644.58; Canadian Car & Foundry Co., Ltd., \$5,626,900.93; Canadian Car Munitions Ltd., \$18,238,233.15; Canadian Fairbanks-Morse Co., Ltd., \$1,704,282.34; Canadian General Electric Co., Ltd., \$3,701,129.87; Canadian Industries Ltd., \$1,330,570.71; Canadian Ingersoll Rand Co., Ltd., \$1,214,653.26; Canadian Kodak Co., Ltd., \$668,754.44; Canadian Locomotive Co., Ltd., \$62,671.80; Canadian Marconi Co., Ltd., \$3,044,611.37; Canadian National Railways, \$2,993,609.96; Canadian Ornamental Iron Co., Ltd., \$49,248; Canadian Pacific Railway Company, \$5,403,015.95; Canadian Resins & Chemicals Ltd., \$761,500.41; Canadian Rogers Sheet Metal & Roofing Ltd., \$82,620; Canadian Top & Body Corporation Ltd., \$1,856,139.40; Canadian Transport Co., Ltd., \$351,367.85; Canadian Westinghouse Co., Ltd., \$1,599,029.03; Cansfield Electrical Works Ltd., \$34,110.89; Cemco Electrical Mfg. Co., Ltd., \$131,204.88; Central Aircraft Ltd., \$12,619.55; Central Bridge Co., Ltd., \$2,420,670.96; Champion Spark Plug Company of Canada Ltd., \$17,382.46; Chrysler Corporation of Canada Ltd., \$68,434,578.03; Citadel Merchandising Co., Ltd., \$17,739.53; Clare Shipbuilding Co., Ltd., \$1,572,327.50; Clayton & Sons Ltd., \$11,526; Cockshutt Plow Co., Ltd., \$1,527,212.13; Connaught Laboratories, \$214,324.57; The Consolidated Mining & Smelting Company of Canada Ltd., \$4,231,798.32; H. W. Cooley Machines & Arms Co. Ltd., \$11,253; Cook Clothing Co., Ltd., \$522,540.02; Corman Engineering Co., Ltd., \$167,870; Craincraft Ltd., \$39,613.42; Cusson Bros. Ltd., \$425,352.61.

Defence Industries Ltd., \$60,290,251.86; De Havilland Aircraft of Canada Ltd., \$74,934,884.42; Delamere & Williams Ltd., \$10,906; Deloro Smelting & Refining Co., Ltd., \$36,350.48; Devonshire Clothes, \$537,198.55; Diamond T. Motor Car Co., \$335,581.20; Dominion Bridge Co., Ltd., \$510,583.59; Dominion Chain Co., Ltd., \$50,317.50; Dominion Construction Co., Ltd., \$693,349.61; Dominion Electric Mfg. Co., Ltd., \$28,102; Dominion Engineering Co., Ltd., \$114,357.55; Dominion Engineering Works Ltd., \$2,473,641.68; Dominion Foundries & Steel Ltd., \$662,050.28; Dominion Government, Department of Mines and Resources, \$650,853.62; Department of National Defence, \$61,105.70; Department of Transport, \$508,274.05; Dominion Magnesium Ltd., \$1,415,172.95; Dominion Plywoods Ltd., \$65,305.52; Dominion Rubber Co., Ltd., \$4,875,691.16; Dominion Steel & Coal Corporation, Ltd., \$331,671.55; Dominion Truck Equipment Co., Ltd., \$1,082,328.76; Dominion Wire Rope & Cable Co., Ltd., \$13,470.69; Drummond, McCall & Co., Ltd., \$13,693.31; Dunlop Tire & Rubber Goods Co., Ltd., \$1,872,206.33; Dupont Textiles Ltd., \$103,072.83.

The Earl Clothing Co., \$268,636.50; Eastern Steel Products Ltd., \$1,811,839; Eastern Woodworkers, \$1,493,327.02; The T. Eaton Co., Ltd., \$510,950.47; The E. B. Eddy Co., Ltd., \$17,150.70; Robert Elder Carriage Works Ltd., \$131,676.70; Electric Reduction Company of Canada Ltd., \$1,102,016.92; Electric Tamper & Equipment Company of Canada Ltd., \$423,748.68; Electrolier Mfg. Co., Ltd., \$27,401.22; Electrolix (Canada) Ltd., \$27,347.06; J. Elkin Co., Ltd., \$330,992.46; Empire Shipping Co., Ltd., \$167,298.40; Engineering Products of Canada Ltd., \$31,508.95; English Electric Company of Canada Ltd., \$26,136; Essex Terminal Railways, \$310,383.99; Exide Batteries of Canada Ltd., \$162,587.71.

Fairmont Co., Ltd., \$2,587,484.40; Farand & Delorme Ltd., \$582,230.10; Fashion-Craft Manufacturers Ltd., \$274,261.85; Federal Wire & Cable Co., Ltd., \$71,320.26; Ferranti Electric Ltd., \$72,216.08; Firestone Tire & Rubber Company of Canada Ltd., \$4,470,106.57; Firth Bros. Ltd., \$81,300; Alexander Fleck Ltd., \$218,851.86; Fleet Aircraft Ltd., \$9,716,802.88; Ford Motor Company of Canada Ltd., \$80,914,316.06; Foundation Maritime Ltd., \$2,268,548.31; The Four Wheel Drive Auto Co., \$742,903.89; The Freedman Co., \$163,442.82; The Frost & Wood Co., Ltd., \$1,345,230.90; Frost Steel & Wire Co., Ltd., \$115,668; Fruehauf Trailer Company of Canada Ltd., \$1,627,092.38.

Gar Wood Industries of Canada, Limited, \$1,128,239.58; Gardner Equipment Co., Ltd., \$70,583.23; Gaspesia Sulphite Co., Ltd., \$12,952.75; The General Engineering Co. (Canada) Ltd., \$1,775,186.21; General Motors Products of Canada Ltd., \$51,391,918.91; Gilson Automobile Transport Ltd., \$31,986; Goblin Electric Cleaner Co., Ltd., \$25,642.50; The Goderich Organ Co., Ltd., \$13,048.56; The B. F. Goodrich Rubber Company of Canada Ltd., \$1,622,494.77; The Goodyear Tire & Rubber Company of Canada Ltd., \$10,115,111.71; La Compagnie J. A. Gosselin Limitée, \$90,197.20; Gottfredson Ltd., \$149,957.73; Granby Elastic Web of Canada Ltd., \$33,230.72; Gray Bonney Tool Co., Ltd., \$14,129.14; Gutta Percha & Rubber Ltd., \$1,436,181.24.

Haliburton & White Ltd., \$23,787.85; Hall Machinery of Canada Ltd., \$225,673.31; Hamilton Bridge Co., Ltd., \$1,697,522.03; Hamilton Munitions Ltd., \$582,178.26; T. W. Hand Fireworks Co., Ltd., \$40,607.27; Harley-Kay Ltd., \$31,756.20; Hart Battery Co., Ltd., \$97,192.20; Hay & Co., Ltd., \$42,367.04; John T. Hepburn Ltd., \$328,171.52; Heroux Industries Ltd., \$159,989.52; Howard Furnace & Foundries Ltd., \$996,726.14; Hudson Bay Mining & Smelting Co., Ltd., \$70,604.82; Hyde Park Clothes Ltd., \$305,062.86.

Ideal Upholstering Co., Ltd., \$176,471.50; Imperial Optical Co., \$51,959.25; Industrial Shipping Co., Ltd., \$2,786,184.57; International Business Machines Co., Ltd., \$93,215.79 (\$7,088.38); International Flare-Signal Co., Ltd., \$50,358.39; International Harvester Company of Canada Ltd., \$2,101,581.40; International Nickel Company of Canada Ltd., \$1,692,758.03; Irvin Airchute Ltd., \$204,329.39; J. D. Irving Ltd., \$1,336,392.

City of Jacksonville, \$19,861.40; James Brothers Ltd., \$74,964.70.

Keating Sons Ltd., \$13,868.28; Kelsey Wheel Co., Ltd., \$141,821.66; Kelvinator of Canada Ltd., \$767,786.70 (\$200,000); The William Kennedy & Sons Ltd., \$22,365.50; Kenwood Mills Ltd., \$123,572.94; Knitters Ltd., \$10,250; Kondu Mfg. Co., Ltd., \$13,091.08; W. A. Kribs Co., Ltd., \$18,713.75.

La France Textiles Ltd., \$55,890.84; Lawson Machine Works, \$97,600.84; Le Blanc Shipbuilding Co., Ltd., \$335,174.20; Lysaght Dominion Sheet Metal Corporation, Ltd., \$16,800.

MacDonald Chemicals Ltd., \$572,325.20; H. R. MacMillan Export Co., Ltd., \$348,166.23; The Manitoba Bridge & Iron Works Ltd., \$643,093.36; Manitoba Steel Foundries Ltd., \$22,400; Mapleo Ltd., \$12,386.34; Marine Machinists Ltd., (\$12,000); Maritime Pant Mfg. Co., Ltd., \$260,648.15; Marvel Products Ltd., \$33,595; Massey-Harris Co., Ltd., \$5,477,610.05; Master Craft Uniform Co. Reg'd., \$875,236.95; McDonnell Metal Mfg. Co., Ltd., \$108,885.45; The McKinnon Industries Ltd., \$336,575.12; J. W. McMulkin & Son, and Ashley A. Colter, \$331,188.70; Metallic Roofing Co., Ltd., \$1,186,345.17; John Millen & Son Ltd., \$11,631.46; The Miner Rubber Co., Ltd., \$807,587.09; The Robert Mitchell Co., Ltd., \$952,661; Modern Tool Works Ltd., \$149,796.09; Montreal Suspenders & Umbrellas Ltd., \$129,243.92; Motor Coach Industries Ltd., \$561,892.95.

National Electric Mfg. Co., \$74,755.02; National Hat Mfg. Co., \$27,203.47; National Steel Car Corporation, Ltd., \$370,487.66; Neon Products of Western Canada Ltd., \$1,953,810.27; Neptune Motors, Ltd., \$177,118.54; Nicholson & Cates, \$89,577.92; Noorduyn Aviation Ltd., \$4,444,789.42; North American Cyanamid Ltd., \$445,487.81; Northern Electric Co., Ltd., \$6,202,275.65; Northern Tool & Gauge Ltd., \$244,547.33; Northern Wood Preservers Ltd., \$496,800.

Ontario Hughes-Owens Co., Ltd., \$132,102.18; Oshawa Box & Lumber Co., Ltd., \$61,990.07; Otaco Ltd., \$25,490; Otis-Fensom Elevator Co., Ltd., \$34,035.50; Ottawa Car & Aircraft Ltd., \$1,015,723.35; Outboard Marine & Mfg. Company of Canada Ltd., \$2,950,452.83.

Pacific Coast Spruce (Canada) Ltd., \$233,591.89; Pacific Mills Ltd., \$41,516.96; Pacific Veneer Co., Ltd., \$277,775.95; The Parker Fountain Pen Co., Ltd., \$326,655.04; Park Manor Uniforms Ltd., \$202,115.70; The Pedlar People Ltd., \$1,814,339.30; Penmans Ltd., \$47,732.05; The Perfect Circle Co., Ltd., \$61,264.13; Philco Corporation of Canada Ltd., \$1,112,863.48; Thos. Pocklington Ltd., \$35,755; Propeller Woodworking Company of Canada Ltd., \$73,876.92.

Stanley S. Rafuse, \$32,411.35; Railway & Power Engineering Corporation, Ltd., \$13,518.62; R.C.A. Victor Co., Ltd., \$9,856,129.04; Geo. W. Reed & Co., Ltd., \$95,216; Reliance Gear Works, Ltd., \$276,880.73; Renfrew Electric & Refrigerator Co., Ltd., \$38,775.39; Research Enterprises Ltd., \$22,285,810.94; Ritchie, Farber & Co., Ltd., \$223,278.46; The Robbins & Myers Company of Canada, Ltd., \$45,476.75; The Roberval and Saguenay Railway Co., \$220,068.41; Rogers Majestic Ltd., \$685,885.48; Rogers Radio Tubes Ltd., \$870,563.84; Rogers-Rayman Industries, \$10,834.48; Rubenstein Bros., Ltd., \$252,414.92; S. Rubin Ltd., \$441,946.80; Russel Bros. Ltd., \$431,459.28.

S. & G. Clothing Co. Ltd., \$252,653.23; St. Lawrence Alloys & Metals Ltd., \$2,991,660.25; St. Maurice Chemicals Ltd., \$745,291.14; St. Maurice Valley Paper Co., Ltd., \$32,960; Sangamo Co., Ltd., \$837,267.88; Sawyer-Massey Ltd., \$1,790,514.90; Scott Clothing Co., Ltd., \$140,493.63; Seaboard Lumber Sales Co., Ltd., \$699,895.10; Seiberling Rubber Company of Canada Ltd., \$1,583,414.12; Senco Instruments Ltd., \$662,500; Service Lamp Co., Ltd., \$15,610.61; Service Station Equipment Co., Ltd., \$102,947.44; Shawinigan Chemicals Ltd., \$469,592.87; Shelburne Shipbuilders Ltd., \$310,663.90; The Sherwin-Williams Company of Canada Ltd., \$11,082.40; Shift & Co., Inc., \$34,267.75; Singer Mfg. Co., Ltd., \$30,954.23; Small Arms Ltd., \$9,033,592.96; Small Electric Motors (Canada) Ltd., \$477,276.50; Smith & Rhuland, \$272,511.14; Sorel Industries Ltd., \$14,491,994.37; Spartan of Canada Ltd., \$49,838.19; S. Stall & Son Ltd., \$87,183.91; Standard Machine & Tool Co., Ltd., \$17,500; Stanfield's Ltd., \$102,829.20; The Stanley Mfg. Co., Ltd., \$15,650.53; The Steel Company of Canada Ltd., \$53,704.81; Steel Trussed Crates Ltd., \$24,168.35; Sterling Clothing Co., Ltd., \$886,632.20; Bruce Stewart & Co., Ltd., \$146,220.66; Stewart-Warner Alomite Corporation of Canada Ltd., \$104,209.88; The Strathcona Garment Mfg. Co., \$132,741.06; The Superheater Co., Ltd., \$215,322.36; Superior Pant Mfg. Co., \$125,722.80; Switlik Canadian Parachute Ltd., \$430,558.23.

Taylor Electric Mfg. Co., Ltd., \$13,133; Teleflex Ltd., \$15,727.74; Thompson Products Ltd., \$25,185.49; Tip Top Tailors Ltd., \$801,769.18; The Toronto-Hamilton & Buffalo Railway Co., \$21,493.12; Trenton Industries Ltd., \$2,486,517.48; Trenton Steel Works Ltd., \$18,792; Tri-Sure Products Ltd., \$328,575.52; Truck Engineering Ltd., \$672,000.

United Kingdom Government, \$683,848.61; J. A. Urquhart, \$337,950.05.

Vancouver Radio Laboratories Ltd., \$47,895.30; Vaughan Shipbuilding Co., Ltd., \$318,406.00; Jack Victor, Inc., \$257,112.09; Victory Aircraft Ltd., \$11,100,000; Victory Tool & Machine Co., \$78,216.65; Vixion Engine Works, \$44,216.

Warren Bros., Ltd., \$18,451.80; Wartime Shipbuilding Ltd., \$25,350,000; Welland Chemical Works Ltd., \$1,432,181.08; West Coast Salvage & Contracting Co., Ltd., \$10,222.80; Western Auto & Truck Body Works Ltd., \$200,882.24; Western Canada Weaving Mills Ltd., \$38,756.59; Western Clock Co., Ltd., \$157,951.96; George White & Sons Co., Ltd., \$34,895.88; A. C. Wickman (Canada) Ltd., \$329,350.93; Willard Storage Battery Company of Canada Ltd., \$28,023.89; The Williams-Trow Knitting Co., Ltd., \$78,606.30; The Wilson Motor Bodies Ltd., \$1,628,229.60; Wix Accessories Corporation, Ltd., \$94,860.29; Wood Preservation Industries Ltd., \$318,976.84; The Workman Uniform Co., Ltd., \$1,210,955.92; Wrights Canadian Ropes Ltd., \$18,909.91; York Knitting Mills, Ltd., \$48,683.12.

Zephyr Looms & Textiles Ltd., \$1,282,209.19.

Department of Trade and Commerce:

A. W. Brown Grain Co., Ltd., \$3,257,747.09; Bunge North American Grain Co., Ltd., \$1,690,227.12; Campbell Flour Mills, Ltd., \$439,459.50; Campbell & McNab, \$20,248; Canadian Grain Export Co., Ltd., \$84,350; Canadian Wheat Board, \$93,333.41; Cargill Grain Co., \$1,035,973.91; W. R. Carpenter, \$176,079.26; S. J. Cherry & Sons, Ltd., \$39,307.30; Consumers' Co-operative Mills, Ltd., \$42,866.25; Continental Grain Co., Ltd., \$1,033,706.70; Copeland Flour Mills, Ltd., \$90,721.50; Jas. Cullen & Sons, Ltd., \$41,060.37; Dominion Flour Mills, Ltd., \$58,820; Dominion Linseed Oil Co., Ltd., \$16,287.34; Earle & Stoddart, \$597,475.66; Ellison Milling & Elevator Co., Ltd., \$57,540; Fort Garry Flour Mills Co., Ltd., \$1,180,659.30; Jas. Goldie & Co.,

\$25,742; Great Lakes Milling Co., Ltd., \$29,920; Great Star Flour Mills, Ltd., \$185,193; Hunt Milling Corp., Ltd., \$24,640; J. Kennedy, \$113,141.05; Kerr Gifford & Co., \$770,049.71; King Milling Co. of Sarnia, Ltd., \$53,382; Lake of the Woods Milling Co., Ltd., \$1,456,030.60; Lakeside Milling Co., Ltd., \$93,048.48; Leval & Co., \$3,978,576.96; Maple Leaf Milling Co., Ltd., \$2,588,991.46; McCabe Bros. Grain Co., Ltd., \$1,453,182.05; McCarthy Milling Co., Ltd., \$86,923.20; McDonald & Robb, Ltd., \$46,640; Milroy Grain Co., Ltd., \$107,333.33; Norris Grain Co., Ltd., \$4,513,139.32; Ogilvie Flour Mills, Ltd., \$1,218,848.72; Parrish & Heimbrecker, \$875,924.93; R. C. Pratt, \$346,310.13; Quaker Oats Company of Canada, Ltd., \$1,270,441.63; Reliance Grain Co., Ltd., \$5,529,562.27; Jas. Richardson & Sons, Ltd., \$5,487,833.06; Robin Hood Flour Mills, Ltd., \$1,441,323.77; St. Lawrence Flour Mills Co., Ltd., \$112,682.45; Saskatchewan Pool Elevators, Ltd., \$2,214,986.53; Seaforth Milling Co., Ltd., \$19,065; Snider Flour Milling Co., Ltd., \$46,848.75; K. B. Stoddart & Co., \$2,883,636.28; Tavistock Milling Co., Ltd., \$52,864; T. H. Taylor Co., Ltd., \$96,614; Tidewater Grain Co., Ltd., \$617,463.88; W. E. Treleven, \$16,320; Washburn Crosby Co., \$423,828.36; West India Co., \$10,880; Western Canada Flour Mills Co., Ltd., \$1,173,635.65.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1943	Receipts	Disbursements	Cr. Balance Mar. 31, 1944
<i>Miscellaneous—</i>				
A United Kingdom Canada Cash Account		272,624,040 02	272,624,040 02	
B United Kingdom Cash Receipts Account		59,000,000 00	31,488,988 05	27,511,011 95
		<u>\$331,624,040 02</u>	<u>\$304,113,028 07</u>	<u>\$ 27,511,011 95</u>

A This account was opened and operated by the Board pursuant to an arrangement with the United Kingdom Government for the purpose of recording the receipt and disbursement of Canadian dollars by the United Kingdom Government in meeting certain of its obligations in Canada. The receipts represent payments by Canada covering financial obligations to the United Kingdom. The disbursements were made to meet obligations of the United Kingdom Government in Canada including the cost of acquisition of war supplies in the months preceding completion of Mutual Aid arrangements, and thereafter, to the extent funds were available, to pay the costs of acquiring war supplies for transfer to the United Kingdom. Of these disbursements, a total of \$227,294,040.02 was made by the United Kingdom Government and the remaining \$45,330,000 by the Canadian Mutual Aid Board for supplies additional to those charged to the Mutual Aid Appropriation.

B This account, replacing the former United Kingdom Canada Cash Account, was opened under authority of P.C. 8890, dated November 18, 1943, which approved a new agreement between the Governments of the United Kingdom and Canada.

The major difference between this and the former account is that the cash received represents advances by the United Kingdom Government, all of which are disbursed solely to supplement Mutual Aid funds, at the discretion of the Board.

A.B A total of \$76,818,988.05 was advanced by the Board to the various procurement Departments and expended by them on United Kingdom Government account in addition to expenditures charged to the Mutual Aid Appropriation.

PUBLIC ACCOUNTS

Part III

APPENDIX

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1944

See Appendix		Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1944	Guarantees Outstanding as at March 31, 1944
	CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
A	<i>Land Grants</i> (Number of acres).....	5,728,192				
B	<i>Cash Contributions—</i>					
C	Cash Subsidies.....	\$ 44,179,077 92		\$ 44,179,077 92		
D	Cash Subsidies.....	377,614,970 84		489,492,718 66	\$ 377,614,970 84	
	Capital and Construction Expenditures.....	489,492,718 66				
	Deficits and Operating Expenditures.....					
	Totals.....	\$ 911,286,767 42		\$ 533,671,796 58	\$ 377,614,970 84	
	<i>Loans and Advances—</i>					
E	Loans for Capital Expenditures and Deficits.....	\$ 733,592,151 86	\$ 89,731,593 60	\$ 307,180,095 55	\$ 336,680,462 71	
F	Loans for Betterment of Repairs to Railway Equipment.....	1,183,592 63	1,183,592 63			
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	59,708,791 79	7,461,577 67		52,247,214 12	
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	1,204,764,841 56	701,477,446 89		503,287,394 67	
	Totals.....	\$ 1,999,249,377 86	\$ 799,854,210 81	\$ 307,180,095 55	\$ 892,215,071 50	
I	<i>Stock Purchased</i>	(a) \$10,000,000 00			(b) \$18,000,000 00	
J	<i>Guarantees—</i>					
K	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 1,204,515,436 55	\$ 604,594,300 27			\$ 659,921,136 28
	Loans Guaranteed as to Interest only by Dominion Government.....	216,207,141 67	207,090,614 53			9,116,527 14
	Totals.....	\$ 1,480,722,578 22	\$ 811,684,914 80			\$ 669,037,663 42
L	<i>Sundry Assistance</i>	\$ 58,338,516 40		\$ 41,444,766 21	\$ 16,893,750 19	
	CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
A	<i>Land Grants</i> (number of acres).....	32,848,477				
B	<i>Cash Contributions—</i>					
C	Cash Subsidies.....	\$ 24,175,757 91		\$ 24,175,757 91		
D	Capital and Construction Expenditures.....	63,452,118 34		—90,128 31	\$ 63,452,118 34	
	Operating Expenditures.....	—90,128 31				
	Totals.....	\$ 87,537,747 94		\$ 24,085,629 60	\$ 63,452,118 34	

APPENDIX—Concluded

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1944—Concluded

See Appendix		Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1944	Guarantees Outstanding as at March 31, 1944
	<i>Loans and Advances—</i>					
E	Loans for Capital construction.....	29,465,512 00	(c) 829,031,612 00		\$ 433,900 00	
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,270,000 00	1,270,000 00			
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	15,081,489 64	15,081,489 64			
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	8,501,922 71	7,054,700 00		1,447,222 71	
	Totals.....	\$ 54,918,924 35	\$ 53,037,801 64		\$ 1,881,122 71	
J	<i>Guarantees—</i>					
	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 75,000,000 00	\$ 75,000,000 00			
L	<i>Sundry Assistance—</i>					
	.....	\$ 2,383,042 81		\$ 2,383,042 81		
	<i>OTHER RAILWAYS—</i>					
	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 7,760,385 26		\$ 7,760,385 26		
C	Capital and Construction Expenditures.....	48,036,978 05			\$ 48,036,978 05	
D	Deficits and Operating Expenditures.....	2,788,401 23		2,788,401 23		
	Totals.....	\$ 58,585,764 54		\$ 10,548,786 49	\$ 48,036,978 05	

M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest, however, was never taken into the accounts of the Dominion but interest amounting to \$530,832,597.67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was \$574,789,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Dominion in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company (See detailed explanation in Appendix I).

(c) Of this amount \$7,380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1885 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date (See Note I to Appendix E, Page 29).

APPENDIX A

LAND GRANTS

	Authority	Number of Acres
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>		
Canadian Northern Railway Company.....	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company.....	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company.....	Chapter 60, 1885 Chapter 23, 1887	(a) 1,625,344
		5,728,192
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>		
Alberta Railway and Irrigation Company.....	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company.....	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company.....	Chapter 1, 1881	(b) 25,000,000
Canadian Pacific Railway Company—Souris Branch.....	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch.....	Chapter 6, 1894	200,320
Great Northwest Central Railway Company.....	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company.....	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway.....	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company.....	Chapter 6, 1894	98,880
		32,848,477
Grand Total.....		(c) 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.

(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at \$1.50 per acre and amounted to \$10,189,521.33 (See Appendix E).

(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX B

CASH SUBSIDIES

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>				
Atlantic and Lake Superior Railway.....	Chap. 7, 1901	{ 1901-02 1902-03 1903-04 1904-05 1914-15 1923-24	14,800 00 52,353 98 37,000 00 42,336 86 18,449 17 -1,521 82	163,418 19
Atlantic, Quebec and Western Railway.....	{ Chap. 57, 1903 Chap. 51, 1910	{ 1907-08 1908-09 1909-10 1910-11 1911-12 1912-13	64,000 00 92,672 00 208,896 00 31,334 40 91,279 60 414,618 00	902,800 00
Baie des Chaleurs Railway, Quebec.....	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 3, 1889	{ 1886-87 1887-88 1888-89 1889-90 1893-94	250,000 00 50,300 00 75,200 00 148,675 00 95,825 00	620,000 00
Bay of Quinte Railway.....	{ Chap. 7, 1889 Chap. 43, 1906	{ 1902-03 1903-04 1906-07	19,200 00 49,920 00 72,602 45	141,722 45
Beauharnois Junction Railway.....	{ Chap. 24, 1887 Chap. 2, 1893	{ 1888-89 1889-90 1895-96	54,650 00 4,250 00 3,500 00	62,400 00
Belleville and North Hastings Railway.....	{ Chap. 59, 1885 Chap. 10, 1886	{ 1888-89	21,888 00	21,888 00
Brockville, Westport and Sault Ste. Marie Railway.....	{ Chap. 59, 1885 Chap. 8, 1891 Chap. 4, 1894 Chap. 43, 1906	{ 1888-89 1890-91 1891-92 1906-07	45,000 00 47,400 00 12,800 00 35,600 00	140,800 00
Buctouche and Moncton Railway.....	{ Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1886-87 1887-88 1889-90 1890-91 1893-94	40,480 00 20,573 57 4,366 00 1,600 43 34,580 00	101,600 00
Canada Atlantic Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887	{ 1885-86 1886-87 1888-89 1889-90 1890-91	48,480 00 44,384 00 9,491 20 149,812 00 30,188 00	282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway...	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 59, 1885 Chap. 10, 1886 Chap. 4, 1894 Chap. 7, 1899	{ 1885-86 1886-87 1887-88 1888-89 1889-90 1891-92 1894-95 1899-1900	128,000 00 18,200 00 159,400 00 6,300 00 100 00 24,439 84 30,400 00 8,000 00	374,839 84

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts
<i>Canadian National Railway System, etc.—Con.</i>				
		1884-85	25,088 00	
		1889-90	20,000 00	
	{ Chap. 8, 1884	1890-91	9,500 00	
	{ Chap. 8, 1891	1891-92	24,100 00	
	{ Chap. 2, 1893	1894-95	32,000 00	
Canadian Northern Quebec Railway—formerly Great Northern Railway, Quebec.....	{ Chap. 4, 1894	1895-96	32,000 00	
	{ Chap. 4, 1897	1898-99	32,000 00	
	{ Chap. 8, 1900	1900-1901	345,323 11	
	{ Chap. 34, 1904	1902-03	37,777 20	
	{ Chap. 40, 1907	1907-08	256,870 40	
	{ Chap. 63, 1908	1908-09	55,449 60	
	{ Chap. 48, 1912	1909-10	164,172 29	
		1910-11	144,608 51	
		1911-12	86,468 03	1,285,357 14
Canadian Northern Alberta Railway.....	{ Chap. 7, 1912	1913-14	2,832,024 00	
	{ Chap. 10, 1913	1914-15	262,080 00	
		1918-19	25,896 00	3,120,000 00
		1905-06	651,264 00	
		1906-07	420,608 00	
		1907-08	244,224 00	
		1908-09	556,864 00	
Canadian Northern Ontario Railway.....	{ Chap. 57, 1903	1909-10	250,982 40	
	{ Chap. 40, 1907	1910-11	116,889 60	
	{ Chap. 63, 1908	1913-14	8,948,809 47	
	{ Chap. 10, 1913	1914-15	2,343,335 80	
		1915-16	495,604 83	
		1916-17	358,180 41	
		1917-18	80,963 37	
		1918-19	17,909 32	14,485,635 20
Canadian Northern Railway, Ont., Man., and N.W.T.....	{ Chap. 4, 1897	1900-01	537,600 00	
	{ Chap. 7, 1899	1901-02	939,891 00	
	{ Chap. 8, 1900	1902-03	57,485 00	
		1903-04	374,156 00	1,909,132 00
		1912-13	2,705,378 00	
Canadian Northern Pacific Railway.....	{ Chap. 9, 1912	1913-14	2,520,281 00	
		1914-15	178,077 80	
		1915-16	244,889 57	
		1917-18	338,893 63	5,987,520 00
Canadian Northern Quebec Railway—formerly Châteauguay and Northern Railway.....	{ Chap. 8, 1900	1903-04	191,595 00	
	{ Chap. 57, 1903	1905-06	116,000 00	
	{ Chap. 34, 1904	1906-07	84,224 75	391,819 75
		1902-03	65,280 00	
Cape Breton Extension Railway.....	{ Chap. 5, 1894	1903-04	117,120 00	
	{ Chap. 7, 1899	1909-10	14,400 00	196,800 00
	{ Chap. 57, 1903			
	{ Chap. 63, 1908			
		1884-85	32,000 00	
	{ Chap. 25, 1883	1885-86	76,800 00	
	{ Chap. 8, 1884	1886-87	61,200 00	
Caraquet Railway, New Brunswick.....	{ Chap. 24, 1887	1887-88	40,050 00	
		1888-89	13,950 00	224,000 00
		1900-01	67,200 00	
		1907-08	76,861 36	
	{ Chap. 2, 1893	1908-09	35,404 64	
Central Ontario Railway.....	{ Chap. 7, 1899	1910-11	24,601 32	
	{ Chap. 40, 1907	1911-12	826 17	
		1913-14	969 30	205,862 7 -

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Coast Line of Nova Scotia Railway (H. & S.W.)	Chap. 4, 1897	1897-98 1902-03 1903-04	90,400 00 60,000 00 9,600 00	160,000 00
Drummond County Railway, Quebec	(Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1894-95 1898-99	15,057 00 13,815 00 12,428 00 136,000 00 5,105 00 13,435 00 92,096 00 136,000 00	423,936 00
East Richelieu Valley Railway (Q.M. & S.)	Chap. 4, 1897	1898-99	69,952 00	69,952 00
Edmonton, Yukon and Pacific Railway	Chap. 40, 1907	1907-08	91,200 00	91,200 00
Elgin, Petitecodiac and Havelock Railway	(Chap. 25, 1883 Chap. 3, 1888	1885-86 1891-92	38,400 00 44,252 82	82,652 82
Fredericton and St. Mary's Bridge Company	Chap. 3, 1889	1888-89	30,000 00	30,000 00
Grand Trunk Railway—Victoria Bridge	(Chap. 4, 1897 Chap. 12, 1898 Chap. 8, 1900	1897-98 1898-99 1899-1900 1900-01	131,268 52 68,331 05 72,028 68 228,371 75	500,000 00
Grand Trunk, Georgian Bay and Lake Erie Railway	Chap. 2, 1893	1894-95	39,744 00	39,744 00
Grand Trunk Pacific Railway	Chap. 63, 1908	1908-09 1909-10 1910-11	367,249 00 550,551 96 302,679 04	1,220,480 00
Great Eastern Railway, Quebec (Q.M. & S.)	(Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891	1886-87 1890-91 1891-92	19,200 00 16,300 00 4,845 00	40,345 00
Gulf Shore Railway, New Brunswick	(Chap. 4, 1894 Chap. 4, 1897	1896-97 1897-98	28,635 05 25,064 15	53,699 20
Halifax and Southwestern Railway	(Chap. 57, 1903 Chap. 43, 1906	1903-04 1904-05 1905-06 1906-07 1907-08	185,422 00 291,842 00 176,512 00 268,107 20 316,567 73	1,238,450 93
International Railway, N.B., formerly Restigouche and Western	(Chap. 5, 1892 Chap. 4, 1894 Chap. 7, 1901 Chap. 63, 1908 Chap. 51, 1910	1898-99 1899-1900 1903-04 1905-06 1906-07 1908-09 1909-10 1910-11 1915-16	32,000 00 14,930 00 30,208 00 50,070 07 51,200 00 189,849 60 187,494 40 169,536 00 791 93	726,080 00
Inverness Railway and Coal Company	(Chap. 4, 1897 Chap. 7, 1901 Chap. 57, 1903	1900-01 1901-02 1902-03 1903-04	132,800 00 86,800 00 91,775 53 57,170 44	368,545 97

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Irondale, Bancroft and Ottawa Railway.....	{ Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	{ 1886-87 1892-93 1893-94 1894-95 1896-97	{ 15,000 00 17,000 00 32,000 00 32,000 00 48,000 00	144,000 00
Kingston, Napanee and Western Railway.....	{ Chap. 25, 1883 Chap. 10, 1888 Chap. 24, 1887 Chap. 5, 1892	{ 1883-84 1884-85 1889-90 1890-91 1892-93 1893-94	{ 32,000 00 57,600 00 95,744 00 7,600 00 1,856 00 13,932 80	208,732 80
Lower Laurentian Railway—Great Northern.....	{ Chap. 24, 1887 Chap. 8, 1891	{ 1886-87 1887-88 1890-91 1891-92	{ 64,430 00 28,383 00 32,003 00 92,784 00	217,600 00
Liverpool and Milton Railway (H. & S.W.).....	Chap. 40, 1907	1910-11	32,000 00	32,000 00
Lotbinière and Megantic Railway.....	{ Chap. 5, 1892 Chap. 4, 1894	{ 1893-94 1894-95 1896-97	{ 35,200 00 38,400 00 22,400 00	96,000 00
Magnetawan River Railway, Ontario.....	Chap. 7, 1901	1902-03	3,552 00	3,552 00
Middleton and Victoria Beach Railway (H. & S.W.).....	Chap. 57, 1903	{ 1904-05 1905-06 1906-07	{ 47,789 00 50,303 80 27,667 20	125,760 00
Montfort Colonization Railway—Great Northern.....	{ Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	{ 1893-94 1894-95 1897-98 1898-99	{ 32,000 00 35,200 00 35,840 00 64,400 00	167,440 00
Montreal and Champlain Junction Railway.....	{ Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	{ 1885-86 1887-88 1888-89 1889-90 1892-93	{ 30,000 00 16,400 00 36,700 00 5,400 00 15,100 00	103,600 00
Montreal and Province Line Railway.....	Chap. 7, 1901	1901-02	58,560 00	58,560 00
Montreal and Sorel Railway (Q.M. & S.).....	{ Chap. 59, 1885 Chap. 2, 1890	{ 1885-86 1886-87 1889-90 1890-91	{ 64,972 00 4,950 00 6,719 50 17,116 07	93,757 57
New Brunswick and Prince Edward Island Railway.....	Chap. 59, 1885	{ 1886-87 1887-88	{ 97,440 00 16,000 00	113,440 00
New Glasgow Iron, Coal and Railway Company.....	Chap. 5, 1892	{ 1892-93 1893-94 1895-96	{ 32,945 84 5,454 16 1,440 00	39,840 00
Northern and Pacific Junction Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 3, 1889 Chap. 2, 1890	{ 1884-85 1885-86 1886-87 1889-90 1890-91	{ 154,440 00 1,051,590 00 78,370 00 35,000 00 600 00	1,320,000 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Con.</i>						
Nova Scotia Central Railway (H. & S.W.).....	{ Chap. 24, 1887 Chap. 3, 1888 Chap. 2, 1893	{ 1889-90 1890-91 1891-92 1898-99	219,100 00 3,300 00 8,800 00 4,500 00		235,200 00	
Ontario, Belmont and Northern Railway—Marmora Railway and Mining Co.....	Chap. 2, 1893	1896-97	30,720 00		30,720 00	
Oshawa Railway and Navigation Company.....	Chap. 2, 1893	1895-96	22,400 00		22,400 00	
Ottawa, Arnprior and Parry Sound Railway.....	{ Chap. 5, 1892 Chap. 4, 1897 Chap. 7, 1899	{ 1893-94 1894-95 1895-96 1897-98 1898-99	101,120 00 249,280 00 80,000 00 327,232 00 22,080 00		779,712 00	
Parry Sound Colonization Railway.....	{ Chap. 10, 1886 Chap. 3, 1889 Chap. 2, 1893	{ 1891-92 1892-93 1894-95 1895-96	30,400 00 28,820 00 68,780 00 24,800 00		152,800 00	
Pembroke Southern Railway.....	Chap. 4, 1897	1899-1900	64,000 00		64,000 00	
Port Arthur, Duluth and Western Railway.....	{ Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{ 1890-91 1891-92 1892-93	87,000 00 70,075 00 114,125 00		271,200 00	
Quebec Bridge Company.....	{ Chap. 7, 1899 Chap. 8, 1900	{ 1900-01 1901-02 1902-03	74,570 00 167,430 00 132,353 33		374,353 33	
Quebec and Lake St. John Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 58, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1888 Chap. 3, 1889 Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 51, 1910	{ 1883-84 1884-85 1885-86 1886-87 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1893-94 1895-96 1905-06 1906-07 1907-08 1911-12	32,000 00 37,027 00 186,745 00 202,219 00 232,013 00 19,911 00 38,440 00 70,350 00 26,222 73 76,471 77 81,600 00 3,744 00 86,016 00 67,712 00 73,472 00 27,520 00		1,261,463 50	
Quebec and Saguenay Railway.....	Chap. 48, 1912	{ 1911-12 1912-13 1913-14	104,992 00 27,641 60 116,167 68		248,801 28	
South Norfolk Railway.....	Chap. 24, 1887	1888-89	54,400 00		54,400 00	
South Shore Railway (Q.M. & S.).....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 57, 1903 Chap. 63, 1908	{ 1899-1900 1900-01 1903-04 1904-05 1908-09 1909-10 1910-11 1911-12 1917-18	30,890 19 83,400 00 80,494 16 3,456 46 43,414 55 184,320 00 60,000 00 23,835 70 14,630 94		529,442 00	

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Conte.</i>				
St. Catharines and Niagara Central Railway.....	Chap. 24, 1887	{ 1888-89 1890-91	{ 26,640 00 11,760 00	38,400 00
St. Clair Frontier Tunnel Company.....	Chap. 3, 1889	{ 1889-90 1890-91 1891-92	{ 173,000 00 143,400 00 58,600 00	375,000 00
Saint John and Quebec Railway.....	{ Chap. 48, 1912 Chap. 46, 1913	{ 1912-13 1913-14 1914-15 1917-18 1919-20	{ 174,120 96 364,617 42 59,581 32 285,916 81 121,665 91	1,005,902 42
St. Martin's Railway.....	Chap. 3, 1888	1891-92	83,612 54	83,612 54
Thousand Islands Railway.....	{ Chap. 3, 1889 Chap. 5, 1892 Chap. 8, 1900	{ 1889-90 1893-94 1901-02	{ 10,400 00 14,000 00 5,440 00	29,840 00
United Counties Railway (Q.M. & S.).....	{ Chap. 2, 1893 Chap. 4, 1894	{ 1893-94 1894-95 1895-96 1896-97 1897-98	{ 88,973 00 42,728 15 52,926 85 2,700 00 1,488 00	188,816 00
Waterloo Junction Railway.....	Chap. 2, 1890	1891-92	32,800 00	32,800 00
York and Carleton Railway.....	{ Chap. 4, 1894 Chap. 40, 1907	{ 1901-02 1907-08	{ 18,336 00 14,560 00	32,896 00
				44,179,077 92
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>				
Alberta Central Railway.....	Chap. 46, 1913	{ 1913-14 1914-15 1915-16	{ 119,712 00 209,768 00 75,000 00	404,480 00
Algoma Eastern Railway—Manitoulin and North Shore Railway.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 57, 1903 Chap. 48, 1911	{ 1902-03 1910-11 1912-13 1913-14 1914-15	{ 32,000 00 68,638 72 254,089 40 179,897 01 13,022 87	547,648 00
Atlantic and Northwestern Railway.....	{ Chap. 8, 1884 Chap. 58, 1885	{ 1889-90 1890-91 1891-92 1892-93 1893-94 1894-95 1895-96 1896-97 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03 1903-04 1904-05 1905-06 1906-07 1907-08 1908-09	{ 186,600 00	3,732,000 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
Canadian Pacific Railway—Crow's Nest Pass.....	Chap. 5, 1897	{ 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03	453,750 00 2,322,500 00 340,000 00 205,524 00 22,946 00 60,000 00	3,404,720 00
Canadian Pacific Railway—Dymont Branch.....	Chap. 8, 1900	1902-03	22,336 00	22,336 00
Canadian Pacific Railway—Edmonton Bridge.....	Chap. 48, 1912	1913-14	126,000 00	126,000 00
Canadian Pacific Railway—Gimli to Icelandic River.....	Chap. 46, 1913	1915-16	80,032 00	80,032 00
Canadian Pacific Railway—Kootenay and Arrowhead.....	{ Chap. 7, 1901 Chap. 34, 1904	{ 1902-03 1903-04 1904-05 1905-06	42,771 00 17,842 85 4,176 15 89,076 00	153,866 00
Canadian Pacific Railway—Moose Jaw Northwesterly.....	{ Chap. 63, 1908 Chap. 46, 1913	{ 1909-10 1911-12 1913-14	303,360 00 78,432 00 103,682 27	485,474 27
Canadian Pacific Railway—Outlook Bridge.....	Chap. 48, 1912	1913-14	115,000 00	115,000 00
Canadian Pacific Railway—Pheasant Hills Branch.....	Chap. 57, 1903	{ 1903-04 1904-05	378,624 00 56,576 00	435,200 00
Canadian Pacific Railway—Pipestone Branch.....	Chap. 7, 1899	{ 1900-01 1901-02	92,800 00 67,200 00	160,000 00
Canadian Pacific Railway—Revelstoke to Arrow Lake.....	Chap. 5, 1892	{ 1894-95 1896-97	28,000 00 52,000 00	80,000 00
Canadian Pacific Railway—Selkirk Branch.....	Chap. 7, 1901	1902-03	83,200 00	83,200 00
Canadian Pacific Railway—Staynerville Branch.....	Chap. 40, 1907	{ 1906-07 1907-08	9,600 00 3,424 00	13,024 00
Canadian Pacific Railway—Teulon to Icelandic River.....	{ Chap. 43, 1906 Chap. 48, 1912	{ 1909-10 1912-13	30,800 00 81,200 00	112,000 00
Canadian Pacific Railway—Waskada Branch.....	Chap. 8, 1900	{ 1902-03 1903-04	50,480 00 13,520 00	64,000 00
Canadian Pacific Railway—Winnipeg Beach to Gimli.....	{ Chap. 63, 1908	{ 1911-12 1912-13	30,176 00 4,346 43	34,522 43
Cap de la Madeleine Railway.....	Chap. 4, 1894	1896-97	7,424 00	7,424 00
Central Railway, New Brunswick.....	{ Chap. 3, 1889 Chap. 2, 1890	{ 1890-91 1898-99	75,639 00 66,761 00	142,400 00
Columbia and Kootenay Railway.....	{ Chap. 2, 1890 Chap. 5, 1892	{ 1891-92	88,800 00	88,800 00
Cornwallis Valley Railway, Nova Scotia.....	{ Chap. 24, 1887 Chap. 3, 1889	{ 1890-91 1891-92	42,670 00 2,130 00	44,800 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
Dominion Lime Company.....	Chap. 24, 1887	{ 1887-88 1888-89	{ 11,840 00 3,520 00	15,360 00
Esquimalt and Nanaimo Railway.....	{ Chap. 6, 1884 Chap. 51, 1910 Chap. 48, 1912	{ 1885-86 1886-87 1912-13 1914-15	{ 422,520 00 327,480 00 365,440 00 405,120 00	1,520,560 00
Fredericton and Grand Lake Coal and Railway Company..	{ Chap. 48, 1912	{ 1912-13 1914-15	{ 104,996 04 111,579 96	216,576 00
Guelph Junction Railway.....	Chap. 24, 1887	1888-89	46,000 00	46,000 00
Hereford Railway, Quebec.....	{ Chap. 10, 1886 Chap. 3, 1889	{ 1888-89 1889-90	{ 63,900 00 91,300 00	155,200 00
International Railway, Quebec.....	{ Chap. 25, 1883 Chap. 2, 1890	{ 1883-84 1887-88 1889-90	{ 144,000 00 8,960 00 3,840 00	156,800 00
Kettle Valley Railway.....	{ Chap. 43, 1906 Chap. 48, 1912 Chap. 46, 1913	{ 1907-08 1911-12 1912-13 1913-14 1914-15 1915-16 1916-17	{ 97,771 52 148,800 00 107,138 40 699,389 60 369,497 28 460,691 49 290,902 43	2,174,190 72
Kingston and Pembroke Railway.....	Chap. 3, 1884	1884-85	48,000 00	48,000 00
Kootenay Central Railway.....	{ Chap. 51, 1910 Chap. 48, 1912	{ 1914-15	1,065,856 00	1,065,856 00
Lake Erie and Northern Railway.....	Chap. 48, 1912	{ 1913-14 1916-17	{ 135,129 60 185,062 40	320,192 00
Lake Temiskaming Colonization Railway.....	{ Chap. 50, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1886-87 1887-88 1888-89 1889-90 1894-95 1895-96 1896-97	{ 14,400 00 3,000 00 9,000 00 26,360 00 233,198 95 17,900 75 6,476 25	310,335 95
Lindsay, Bobcaygeon and Pontypool Railway.....	{ Chap. 4, 1894 Chap. 7, 1899 Chap. 67, 1903	1904-05	185,173 06	185,173 06
Massawippi Valley Railway.....	Chap. 7, 1899	1900-01	5,376 00	5,376 00
Midland Railway, Nova Scotia.....	Chap. 7, 1899	{ 1900-01 1902-03 1903-04 1906-07 1907-08	{ 170,264 00 190,186 30 1,750 00 4,967 70 31,892 40	399,060 40
Montreal and Lake Maskinonge Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1888-89 1889-90 1890-91	{ 19,700 00 20,080 00 1,500 00	41,280 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Montreal and Ottawa Railway.....	Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891 Chap. 4, 1894	1890-91	49,960 00	192,000 00
		1893-94	23,640 00	
		1896-97	32,000 00	
		1897-98	40,000 00	
		1898-99	46,400 00	
Montreal and Western Railway.....	Chap. 2, 1890	1890-91	76,143 00	361,270 00
		1891-92	32,253 00	
		1892-93	133,388 00	
		1893-94	119,486 00	
Nakusp and Slocan Railway.....	Chap. 4, 1894	1894-95	117,760 00	117,760 00
New Brunswick Coal and Railway Company.....	Chap. 7, 1901	1903-04	48,000 00	48,000 00
Nicola, Kamloops and Similkameen Coal and Railway Co..	{ Chap. 57, 1903 Chap. 40, 1907	1905-06	110,592 00	300,800 00
		1907-08	190,208 00	
Northern Colonization Railway.....	Chap. 7, 1899	1903-04	58,384 00	355,200 00
		1905-06	75,376 00	
		1908-09	68,320 00	
		1909-10	153,120 00	
North Shore Railway.....	Chap. 58, 1885	1885-86	530,000 00	530,000 00
Orford Mountain Railway.....	{ Chap. 2, 1890 Chap. 7, 1899 Chap. 40, 1907	1891-92	32,000 00	202,926 50
		1893-94	52,800 00	
		1904-05	38,250 00	
		1905-06	45,764 50	
		1907-08	24,128 00	
		1912-13	9,984 00	
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry.....	{ Chap. 3, 1889 Chap. 2, 1893 Chap. 4, 1897 Chap. 7, 1901 Chap. 43, 1906	1890-91	87,582 00	414,931 20
		1891-92	38,790 00	
		1892-93	104,380 00	
		1893-94	53,376 00	
		1901-02	8,192 00	
		1903-04	118,368 00	
		1907-08	4,243 20	
Pontiac, Pacific Junction Railway.....	{ Chap. 8, 1884 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	1884-85	49,090 00	193,578 00
		1885-86	41,000 00	
		1886-87	60,580 00	
		1887-88	24,158 00	
		1894-95	18,750 00	
Pontiac, Pacific, Ottawa and Gatineau Railway—Inter-provincial Bridge.....	{ Chap. 4, 1897 Chap. 5, 1900	1900-01	212,500 00	212,500 00
Province of Quebec—North Shore Railway.....	Chap. 8, 1884	1895-96	2,394,000 00	2,394,000 00
Quebec Central Railway.....	{ Chap. 8, 1884 Chap. 2, 1890 Chap. 4, 1894 Chap. 43, 1906 Chap. 63, 1908 Chap. 48, 1912	1885-86	60,342 00	585,038 90
		1895-96	288,000 00	
		1907-08	55,638 69	
		1910-11	129,320 61	
		1912-13	8,576 00	
		1915-16	43,161 60	
Shuswap and Okanagan Valley Railway.....	Chap. 3, 1889	1891-92	162,260 00	163,200 00
		1893-94	640 00	
		1894-95	300 00	

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Contc.</i>				
Southampton Railway.....	Chap. 43, 1912	{ 1912-13 1913-14	48,442 83 32,837 12	81,280 00
St. Mary's River Railway—N.W.T.....	{ Chap. 8, 1900 Chap. 57, 1903	{ 1900-01 1903-04 1904-05	75,000 00 40,960 00 32,134 00	148,094 00
St. Mary's and Western Ontario Railway.....	Chap. 63, 1908	{ 1908-09 1911-12	67,344 00 365 00	67,709 00
St. Maurice Valley Railway.....	Chap. 63, 1908	{ 1908-09 1910-11	112,640 00 60,480 00	173,120 00
St. Stephen and Milltown Railway.....	{ Chap. 2, 1893 Chap. 4, 1897	{ 1895-96 1897-98	9,635 89 5,212 11	14,848 00
Thessalon and Northern Railway.....	Chap. 63, 1908	1911-12	6,112 00	6,112 00
Tillsonburg, Lake Erie and Pacific Railway.....	{ Chap. 4, 1894 Chap. 4, 1897 Chap. 57, 1903 Chap. 40, 1907 Chap. 48, 1912 Chap. 46, 1913	{ 1895-96 1898-99 1899-1900 1902-03 1903-04 1913-14	51,200 00 10,912 00 7,159 48 44,160 00 4,000 00 32,640 00	150,071 48
Tobique Valley Railway.....	{ Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 4, 1894	{ 1891-92 1892-93 1893-94	73,000 00 41,674 46 19,341 54	134,016 00
Toronto, Grey and Bruce Railway.....	Chap. 10, 1886	1887-88	14,656 00	14,656 00
Vancouver and Lulu Island Railway.....	Chap. 63, 1908	1911-12	61,760 00	61,760 00
West Ontario and Pacific Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1887-88 1888-89 1889-90 1890-91	60,000 00 800 00 189,200 00 6,000 00	256,000 00
				24,175,757 91
<i>Other Railways—</i>				
Albert Southern Railway, New Brunswick.....	{ Chap. 8, 1884 Chap. 3, 1888	{ 1886-87 1887-88 1888-89 1890-91 1891-92	1,000 00 18,428 57 1,387 06 10,684 37 18,960 00	50,460 00
Algoma Central and Hudson Bay Railway.....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 7, 1901 Chap. 43, 1911	{ 1901-02 1902-03 1904-05 1911-12 1912-13 1913-14 1914-15	380,624 00 202,912 00 341,440 00 133,584 00 394,859 44 456,304 00 138,980 56	2,048,704 00
Brantford, Waterloo and Lake Erie Railway.....	{ Chap. 24, 1887 Chap. 4, 1894	{ 1889-90 1890-91 1895-96	36,620 00 16,190 00 4,790 00	57,600 00
Bruce Mines and Algoma Railway.....	{ Chap. 7, 1901 Chap. 57, 1903 Chap. 34, 1904	{ 1902-03 1904-05	28,800 00 25,120 00	53,920 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Con.</i>				
Canada and Gulf Terminal Railway.....	{ Chap. 63, 1908 Chap. 48, 1912 }	{ 1910-11 1911-12 }	144,803 84 65,249 75	210,053 59
Central Railway of Canada, Quebec.....	Chap. 48, 1912	1913-14	30,145 02	30,145 02
Colchester Coal and Railway Co.....	Chap. 43, 1906	1907-08	12,800 00	12,800 00
Cumberland Railway and Coal Co., Nova Scotia.....	Chap. 24, 1887	{ 1889-90 1890-91 }	29,400 00 10,450 00	39,850 00
Dominion Coal Co., Nova Scotia.....	Chap. 5, 1892	{ 1894-95 1895-96 }	32,000 00 55,808 00	87,808 00
Edmonton, Dunvegan and British Columbia Railway.....	{ Chap. 46, 1913 Chap. 29, 1916 }	{ 1916-17 1919-20 }	125,202 84 213,179 64	338,382 48
Erie and Huron Railway.....	Chap. 8, 1884	1886-87	96,000 00	96,000 00
Ha Ha Bay Railway Co., Quebec.....	{ Chap. 51, 1910 Chap. 48, 1912 }	{ 1912-13 1913-14 1914-15 1916-17 }	148,148 20 66,919 28 16,158 72 235 80	231,462 00
Harvey Branch Railway, New Brunswick.....	{ Chap. 24, 1887 Chap. 4, 1894 }	1888-89	5,553 57	5,553 57
Joggins Railway, Nova Scotia.....	{ Chap. 10, 1886 Chap. 24, 1887 }	{ 1887-88 1889-90 1890-91 }	26,138 78 9,761 22 1,600 00	37,500 00
Klondyke Mines Railway.....	Chap. 40, 1907	{ 1906-07 1907-08 }	96,000 00 101,184 00	197,184 00
Lake Erie, Essex and Detroit Railway.....	Chap. 4, 1887	{ 1888-89 1889-90 }	106,500 00 11,900 00	118,400 00
Lake Erie and Detroit River Railway.....	{ Chap. 5, 1892 Chap. 7, 1899 }	{ 1893-94 1901-02 }	220,331 00 137,120 00	357,451 00
L'Assomption Railway, Quebec.....	Chap. 10, 1886	1886-87	11,200 00	11,200 00
Leamington and St. Clair Railway.....	{ Chap. 59, 1885 Chap. 24, 1887 }	{ 1887-88 1888-89 }	32,000 00 19,200 00	51,200 00
Maritime Coal and Railway Co.....	Chap. 63, 1908	1908-09	3,200 00	3,200 00
Minudie Coal Co., Nova Scotia.....	Chap. 57, 1903	1907-08	18,544 00	18,544 00
Napierville Junction Railway.....	Chap. 43, 1906	1907-08	173,440 00	173,440 00
North Shore Railway Co., Beersville Coal and Railway Co.....	{ Chap. 57, 1903 Chap. 63, 1908 }	{ 1904-05 1908-09 }	20,736 00 6,880 00	27,616 00
Northern New Brunswick and Seaboard Railway Co.....	Chap. 46, 1913	{ 1912-13 1913-14 }	86,528 00 21,632 00	108,160 00

APPENDIX B—Concluded

CASH SUBSIDIES—Concluded

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Conc.</i>				
Ottawa and New York Railway.....	{ Chap. 8, 1884 Chap. 24, 1887 Chap. 4, 1897 Chap. 8, 1900 }	{ 1897-98 1898-99 1900-01 1900-01 }	{ 33,600 00 138,784 00 90,000 00 90,000 00 }	262,384 00
Phillipsburg Junction Railway and Quarry Co.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 4, 1897 Chap. 7, 1899 }	{ 1893-94 1894-95 1899-1900 1899-1900 }	{ 18,688 00 2,912 00 2,112 00 2,112 00 }	23,712 00
Pontiac and Renfrew Railway.....	Chap. 3, 1889	{ 1889-90 1890-91 }	{ 9,800 00 3,800 00 }	13,600 00
Quebec, Montmorency and Charlevoix Railway.....	{ Chap. 3, 1889 Chap. 2, 1893 }	{ 1889-90 1894-95 }	{ 65,600 00 30,400 00 }	96,000 00
Schomberg and Aurora Railway.....	{ Chap. 8, 1900 Chap. 7, 1901 }	1903-04	46,144 00	46,144 00
St. Lawrence and Adirondack Railway.....	{ Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1897 }	{ 1891-92 1892-93 1893-94 1897-98 }	{ 40,256 00 24,448 00 297 60 84,480 00 }	149,481 60
St. Louis and Richibucto Railway.....	Chap. 8, 1884	1885-86	22,400 00	22,400 00
Temiskaming and Northern Ontario Railway.....	Chap. 53, 1913	1913-14	2,134,080 00	2,134,080 00
Temiscouata Railway.....	{ Chap. 14, 1882 Chap. 58, 1885 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 }	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 }	{ 249,684 00 163,216 00 74,300 00 82,770 00 54,830 00 21,150 00 }	645,950 00
				7,760,385 26
Grand Total.....				(a) 76,115,221 09

(a) Total Cash Subsidies charged to Consolidated Deficit Account.

APPENDIX C CAPITAL AND CONSTRUCTION EXPENDITURES

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
Canadian National Railway System, including Predecessor Companies and Canadian Government Railways—	B.N.A. Act.....	Prior to Confederation.	10,766,725 54			
Intercolonial Railway System.....	Appropriation Acts.....	1867-68	455,249 77			
	"	1868-69	282,615 18			
	"	1869-70	1,693,228 83			
	"	1870-71	2,866,376 44			
	"	1871-72	5,131,141 51			
	"	1872-73	5,019,239 70			
	"	1873-74	3,614,898 81			
	"	1874-75	3,426,099 55			
	"	1875-76	1,108,321 59			
	"	1876-77	1,318,352 19			
	"	1877-78	408,816 74			
	"	1878-79	225,639 19			
	"	1879-80	2,048,014 60			
	"	1880-81	608,732 80			
	"	1881-82	585,568 79			
	"	1882-83	1,616,632 96			
	"	1883-84	2,689,689 49			
	"	1884-85	1,247,006 45			
	"	1885-86	680,356 34			
	"	1886-87	923,730 07			
	"	1887-88	1,712,983 29			
	"	1888-89	2,613,294 03			
	"	1889-90	1,969,844 70			
	"	1890-91	950,080 98			
	"	1891-92	316,783 96			
	"	1892-93	296,890 33			
	"	1893-94	437,533 78			
	"	1894-95	327,034 51			
	"	1895-96	290,395 54			
	"	1896-97	149,112 52			
	"	1897-98	252,756 80			
	"	1898-99	1,081,929 94			
	"	1900-01	3,255,348 29			
	"	1901-02	4,633,836 57			
	"	1902-03	4,626,841 05			
	"	1903-04	2,254,266 68			
	"	1904-05	1,879,566 29			
	"	1905-06	4,737,621 93			
	"	1906-07	3,765,170 90			
	"	1907-08	1,473,907 66			
	"	1908-09	4,369,737 71			
	"	1909-10	3,874,480 22			
	"	1910-11	1,278,409 45			
	"	1911-12	763,833 14			
	"	1912-13	1,710,448 56			
	"	1913-14	2,391,987 53			
	"	1913-14	4,326,999 88			

		Prince Edward Island Railway.....		B.N.A. Act.....		Prior to Confederation.....				110,513,902 85 (a) Schedule "K".	
"	"	1914-15	6,563,676 65	1914-15	3,114,735 11	1874-75	46,086 63	1914-15	45,003 27		
"	"	1915-16	7,635,050 25	1915-16	42,546 10	1875-76	200,000 00	1915-16	7,990,740 29		
"	"	1916-17	4,490,472 56	1916-17	22,000 00	1876-77	6,551 82	1916-17	25,855 98		
		1925-26		1925-26	53,546 02	1877-78	40,139 82	1925-26	302,438 40		
		1928-29		1928-29	475,997 94	1878-79	16,432 03	1928-29	5,021 73		
		1929-30		1929-30	698,877 47	1879-80	57,186 02	1929-30	441,975 07		
		1930-31	25,403 18	1930-31	280,173 93	1880-81	130,693 38	1930-31	102,971 65		
		1931-32	2,517 30	1931-32	829,414 18	1881-82	76,956 56	1931-32	85,941 34		
		1933-34		1933-34	475,997 94	1882-83	4,668 33	1933-34	12,648 00		
		1935-36		1935-36	698,877 47	1883-84	5,800 00	1935-36	454,217 70		
		1936-37		1936-37	829,414 18	1884-85	8,300 49	1936-37	6,465 00		
		1937-38		1937-38	1,210 52	1885-86	17,541 88	1937-38	259,880 56		
		1940-41		1940-41	290,861 83	1886-87	22,000 00	1940-41	9,784,749 87		
		1941-42		1941-42	261,203 97	1887-88	53,546 02				
		1942-43		1942-43	266,329 97	1888-89	829,414 18				
		1943-44		1943-44	94,329 56	1889-1900	698,877 47				
					128,041 91	1900-01	496,124 89				
					103,001 03	1901-02	91,210 52				
					129,574 95	1902-03	290,861 83				
					570,530 70	1903-04	261,203 97				
					1,350,472 73	1904-05	266,329 97				
					609,751 71	1905-06	94,329 56				
					97,000 00	1906-07	128,041 91				
					196,417 63	1907-08	103,001 03				
						1908-09	129,574 95				
						1909-10	570,530 70				
						1910-11	1,350,472 73				
						1911-12	609,751 71				
						1912-13	97,000 00				
						1913-14	196,417 63				
						1914-15					
						1915-16					
						1916-17					
						1917-18					
						1918-19					
						1919-20					
						1920-21					
						1921-22					
						1922-23					
						1923-24					
						1924-25					
						1925-26					
						1926-27					
						1927-28					
						1928-29					
						1929-30					
						1930-31					
						1931-32					
						1932-33					
						1933-34					
						1934-35					
						1935-36					
						1936-37					
						1937-38					
						1938-39					
						1939-40					
						1940-41					
						1941-42					
						1942-43					
						1943-44					
						1944-45					
						1945-46					
						1946-47					
						1947-48					
						1948-49					
						1949-50					
						1950-51					
						1951-52					
						1952-53					
						1953-54					
						1954-55					
						1955-56					
						1956-57					
						1957-58					
						1958-59					
						1959-60					
						1960-61					
						1961-62					
						1962-63					
						1963-64					
						1964-65					
						1965-66					
						1966-67					
						1967-68					
						1968-69					
						1969-70					
						1970-71					
						1971-72					
						1972-73					
						1973-74					
						1974-75					
						1975-76					
						1976-77					
						1977-78					
						1978-79					
						1979-80					
						1980-81					
						1981-82					
						1982-83					
						1983-84					
						1984-85					
						1985-86					
						1986-87					
						1987-88					
						1988-89					
						1989-90					
						1990-91					
						1991-92					
						1992-93					
						1993-94					
						1994-95					
						1995-96					
						1996-97					
						1997-98					
						1998-99					
						1999-00					
						2000-01					
						2001-02					
						2002-03					
						2003-04					
						2004-05					
						2005-06					
						2006-07					
						2007-08					
						2008-09					
						2009-10					
						2010-11					
						2011-12					
						2012-13					
						2013-14					
						2014-15					
						2015-16					
						2016-17					
						2017-18					
						2018-19					
						2019-20					
						2020-21					
						2021-22					
						2022-23					
						2023-24					
						2024-25					
						2025-26					
						2026-27					
						2027-28					
						2028-29					
						2029-30					
						2030-31					
						2031-32					
						2032-33					
						2033-34					
						2034-35					
						2035-36					
						2036-37					
						2037-38					
						2038-39					
						2039-40					
						2040-41					
						2041-42					
						2042-43					
						2043-44					
						2044-45					
						2045-46					
						2046-47					
						2047-48					
						2048-49					
						2049-50					
						2050-51					
						2051-52					
						2052-53					
						2053-54					
						2054-55					
						2055-56					
						2056-57					
						2057-58					
						2058-59					
						2059-60					
						2060-61					

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$	\$	\$	cts.
Canadian National Railway System, etc.—Con. National Transcontinental Railway.....	Appropriation Acts.....	1903-04	6,249 40			
	"	1904-05	776,493 28			
	"	1905-06	1,844,263 95			
	"	1906-07	5,537,867 50			
	"	1907-08	18,910,253 58			
	"	1908-09	24,892,351 23			
	"	1909-10	19,968,064 31			
	"	1910-11	23,487,986 19			
	"	1911-12	21,110,352 05			
	"	1912-13	13,767,011 44			
	"	1913-14	12,670,100 17			
	"	1914-15	9,831,937 58			
	"	1915-16	7,078,451 69			
	"	1916-17	3,916,586 20			
	"	1917-18		828,111 02		
	Appropriation Acts.....	1918-19	1,066,376 99			
	"	1919-20	528,360 08			
	"	1920-21	20,163 79			
	"	1921-22		1,000 00		
	"	1922-23		414 88		
	Appropriation Acts.....	1923-24	8,876 53	59,184 83		
	"	1924-25		791,128 06		
	"	1925-26		117,211 64		
	"	1926-27		128,600 00		
	"	1927-28		2,312,106 54		
	"	1928-29	165,461,560 01	4,837,816 97	161,183,433 04	(a) Schedule "K".
Quebec Bridge.....	Appropriation Acts.....	1908-09	6,424,781 00	100,000 00		
	"	1909-10				
	"	1910-11	227,563 40			
	"	1911-12	1,153,778 27			
	"	1912-13	1,512,825 96			
	"	1913-14	2,604,105 61			
	"	1914-15	2,816,305 10			
	"	1915-16	2,746,813 70			
	"	1916-17	2,733,977 00			
	"	1917-18	931,278 01			
	"	1918-19	656,761 79	880 65		
	"	1919-20		344 70		
International Railway, New Brunswick.....	Appropriation Acts.....	1922-23	\$1,807,889 84	101,255 55	21,706,664 49	(a) Schedule "K".
	"	1914-15	1,300 00			
	"	1915-16	2,637 47			
	"	1916-17	8,724 98			
	"	1917-18	2,673,714 90			
					2,681,377 35	(a) Schedule "K".

[illegible]

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$	\$	\$	cts.
Canadian Pacific Railway Company and Other Companies now comprised in that System— Canadian Pacific Railway	Appropriation Acts.....	1871-72	489,498 16			
	"	1872-73	561,818 44			
	"	1873-74	310,224 88			
	"	1874-75	1,546,241 67			
	"	1875-76	3,346,567 06			
	"	1876-77	1,721,298 29			
	"	1877-78	2,228,373 13			
	"	1878-79	2,240,285 47			
	"	1879-80	4,044,522 72			
	"	1880-81	4,968,503 93			
	"	1881-82	4,589,075 79			
	"	1882-83	10,082,502 71			
	"	1883-84	11,217,262 27			
	"	1884-85	9,900,281 53			
	"	1885-86	3,672,584 81			
	"	1886-87	915,037 49			
	"	1887-88	52,098 65			
	"	1888-89	86,716 07			
	"	1889-90	40,980 54			
	"	1890-91	37,367 00			
	"	1891-92	66,211 39			
	"	1892-93	413,836 49			
	"	1893-94	146,539 87			
	"	1894-95	49,209 77			
	"	1895-96	65,069 49			
	"	1896-97	14,054 50			
"	1897-98	692 17				
"	1898-99	8,418 53				
"	1899-1900	236 11				
"	1900-01	8,978 87				
"	1901-02	448 70				
"	1902-03	33,076 39				
"	1903-04	690 10				
"	1904-05	937 77				
"	1905-06	2,918 35				
"	1906-07	248 72				
"	1907-08	1,339 44				
"	1908-09	71 00				
"	1909-10	62,854,678 17				
"	1910-11					
"	1911-12					
"	1912-13					
"	1913-14					
"	1914-15					
"	1915-16					
"	1916-17					
"	1917-18					
"	1918-19					
"	1919-20					
"	1920-21					
"	1921-22					
"	1922-23					
"	1923-24					
"	1924-25					
"	1925-26					
"	1926-27					
"	1927-28					
"	1928-29					
"	1929-30					
"	1930-31					
"	1931-32					
"	1932-33					
"	1933-34					
"	1934-35					
"	1935-36					
"	1936-37					
"	1937-38					
"	1938-39					
"	1939-40					
"	1940-41					
"	1941-42					
"	1942-43					
"	1943-44					
"	1944-45					
"	1945-46					
"	1946-47					
"	1947-48					
"	1948-49					
"	1949-50					
"	1950-51					
"	1951-52					
"	1952-53					
"	1953-54					
"	1954-55					
"	1955-56					
"	1956-57					
"	1957-58					
"	1958-59					
"	1959-60					
"	1960-61					
"	1961-62					
"	1962-63					
"	1963-64					
"	1964-65					
"	1965-66					
"	1966-67					
"	1967-68					
"	1968-69					
"	1969-70					
"	1970-71					
"	1971-72					
"	1972-73					
"	1973-74					
"	1974-75					
"	1975-76					
"	1976-77					
"	1977-78					
"	1978-79					
"	1979-80					
"	1980-81					
"	1981-82					
"	1982-83					
"	1983-84					
"	1984-85					
"	1985-86					
"	1986-87					
"	1987-88					
"	1988-89					
"	1989-90					
"	1990-91					
"	1991-92					
"	1992-93					
"	1993-94					
"	1994-95					
"	1995-96					
"	1996-97					
"	1997-98					
"	1998-99					
"	1999-2000					
"	2000-01					
"	2001-02					
"	2002-03					
"	2003-04					
"	2004-05					
"	2005-06					
"	2006-07					
"	2007-08					
"	2008-09					
"	2009-10					
"	2010-11					
"	2011-12					
"	2012-13					
"	2013-14					
"	2014-15					
"	2015-16					
"	2016-17					
"	2017-18					
"	2018-19					
"	2019-20					
"	2020-21					
"	2021-22					
"	2022-23					
"	2023-24					
"	2024-25					
"	2025-26					
"	2026-27					
"	2027-28					
"	2028-29					
"	2029-30					
"	2030-31					
"	2031-32					
"	2032-33					
"	2033-34					
"	2034-35					
"	2035-36					
"	2036-37					
"	2037-38					
"	2038-39					
"	2039-40					
"	2040-41					
"	2041-42					
"	2042-43					
"	2043-44					
"	2044-45					
"	2045-46					
"	2046-47					
"	2047-48					
"	2048-49					
"	2049-50					
"	2050-51					
"	2051-52					
"	2052-53					
"	2053-54					
"	2054-55					
"	2055-56					
"	2056-57					
"	2057-58					
"	2058-59					
"	2059-60					
"	2060-61					
"	2061-62					
"	2062-63					
"	2063-64					
"	2064-65					
"	2065-66					
"	2066-67					
"	2067-68					
"	2068-69					
"	2069-70					
"	2070-71					
"	2071-72					
"	2072-73					
"	2073-74					
"	2074-75					
"	2075-76					
"	2076-77					
"	2077-78					
"	2078-79					
"	2079-80					
"	2080-81					
"	2081-82					
"	2082-83					
"	2083-84					
"	2084-85					
"	2085-86					
"	2086-87					
"	2087-88					
"	2088-89					
"	2089-90					
"	2090-91					
"	2091-92					
"	2092-93					
"	2093-94					
"	2094-95					
"	2095-96					
"	2096-97					
"	2097-98					
"	2098-99					
"	2099-2100					
"	2100-01					
"	2101-02					
"	2102-03					
"	2103-04					
"	2104-05					
"	2105-06					
"	2106-07					
"	2107-08					
"	2108-09					
"	2109-10					
"	2110-11					
"	2111-12					
"	2112-13					
"	2113-14					
"	2114-15					
"	2115-16					
"	2116-17					
"	2117-18					
"	2118-19					
"	2119-20					
"	2120-21					
"	2121-22					
"	2122-23					
"	2123-24					
"	2124-25					
"	2125-26					
"	2126-27					
"	2127-28					
"	2128-29					
"	2129-30					
"	2130-31					
"	2131-32					
"	2132-33					
"	2133-34					
"	2134-35					
"	2135-36					
"	2136-37					
"	2137-38					
"	2138-39					
"	2139-40					
"	2140-41					
"	2141-42					
"	2142-43					
"	2143-44					
"	2144-45					
"	2145-46					
"	2146-47					
"	2147-48					
"	2148-49					
"	2149-50					
"	2150-51					
"	2151-52					
"	2152-53					
"	2153-54					
"	2154-55					
"	2155-56					
"	2156-57					
"	2157-58					
"	2158-59					
"	2159-60					
"	2160-61					
"	2161-62					
"	2162-63					
"	2163-64					
"	2164-65					
"	2165-66					
"	2166-67					
"	2167-68					
"	2168-69					
"	2169-70					
"	2170-71					
"	2171-72					
"	2172-73					
"	2173-74					
"	2174-75					
"	2175-76					
"	2176-77					
"	2177-78					
"	2178-79					
"	2179-80					
"	2180-81					
"	2181-82					
"	2182-83					
"	2183-84					
"	2184-85					
"	2185-86					
"	2186-87					
"	2187-88					
"	2188-89					
"	2189-90					
"	2190-91					

Other Railways—

Hudson Bay Railway, Fort Nelson and Churchill Terminals.....

660,883 09

(a) Schedule "K".

63,452,118 34

1892-93

1893-94

1894-95

1895-96

1896-97

1897-98

1898-99

1899-10

1900-11

1901-12

1902-13

1903-14

1904-15

1905-16

1906-17

1907-18

1908-19

1909-20

1910-21

1911-22

1912-23

1913-24

1914-25

1915-26

1916-27

1917-28

1918-29

1919-30

1920-31

1921-32

1922-33

1923-34

1924-35

1925-36

1926-37

1927-38

1928-39

1929-40

1930-41

1931-42

1932-43

1933-44

1934-45

1935-46

1936-47

1937-48

1938-49

1939-50

1940-51

1941-52

1942-53

1943-54

1944-55

1945-56

1946-57

1947-58

1948-59

1949-60

1950-61

1951-62

1952-63

1953-64

1954-65

1955-66

1956-67

1957-68

1958-69

1959-70

1960-71

1961-72

1962-73

1963-74

1964-75

1965-76

1966-77

1967-78

1968-79

1969-80

1970-81

1971-82

1972-83

1973-84

1974-85

1975-86

1976-87

1977-88

1978-89

1979-90

1980-91

1981-92

1982-93

1983-94

1984-95

1985-96

1986-97

1987-98

1988-99

1989-90

1990-91

1991-92

1992-93

1993-94

1994-95

1995-96

1996-97

1997-98

1998-99

1999-00

2000-01

2001-02

2002-03

2003-04

2004-05

2005-06

2006-07

2007-08

2008-09

2009-10

2010-11

2011-12

2012-13

2013-14

2014-15

2015-16

2016-17

2017-18

2018-19

2019-20

2020-21

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

2027-28

2028-29

2029-30

2030-31

2031-32

2032-33

2033-34

2034-35

2035-36

2036-37

2037-38

2038-39

2039-40

2040-41

2041-42

2042-43

2043-44

2044-45

2045-46

2046-47

2047-48

2048-49

2049-50

2050-51

2051-52

2052-53

2053-54

2054-55

2055-56

2056-57

2057-58

2058-59

2059-60

2060-61

2061-62

2062-63

2063-64

2064-65

2065-66

2066-67

2067-68

2068-69

2069-70

2070-71

2071-72

2072-73

2073-74

2074-75

2075-76

2076-77

2077-78

2078-79

2079-80

2080-81

2081-82

2082-83

2083-84

2084-85

2085-86

2086-87

2087-88

2088-89

2089-90

2090-91

2091-92

2092-93

2093-94

2094-95

2095-96

2096-97

2097-98

2098-99

2099-00

2100-01

2101-02

2102-03

2103-04

2104-05

2105-06

2106-07

2107-08

2108-09

2109-10

2110-11

2111-12

2112-13

2113-14

2114-15

2115-16

2116-17

2117-18

2118-19

2119-20

2120-21

2121-22

2122-23

2123-24

2124-25

2125-26

2126-27

2127-28

2128-29

2129-30

2130-31

2131-32

2132-33

2133-34

2134-35

2135-36

2136-37

2137-38

2138-39

2139-40

2140-41

2141-42

2142-43

2143-44

2144-45

2145-46

2146-47

2147-48

2148-49

2149-50

2150-51

2151-52

2152-53

2153-54

2154-55

2155-56

2156-57

2157-58

2158-59

2159-60

2160-61

2161-62

2162-63

2163-64

2164-65

2165-66

2166-67

2167-68

2168-69

2169-70

2170-71

2171-72

2172-73

2173-74

2174-75

2175-76

2176-77

2177-78

2178-79

2179-80

2180-81

2181-82

2182-83

2183-84

2184-85

2185-86

2186-87

2187-88

2188-89

2189-90

2190-91

2191-92

2192-93

2193-94

2194-95

2195-96

2196-97

2197-98

2198-99

2199-00

2200-01

2201-02

2202-03

2203-04

2204-05

2205-06

2206-07

2207-08

2208-09

2209-10

2210-11

2211-12

2212-13

2213-14

2214-15

2215-16

2216-17

2217-18

2218-19

APPENDIX C—Concluded CAPITAL AND CONSTRUCTION EXPENDITURES—Concluded

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
<i>Other Railways—Contc.</i>						
Canada Central Railway—Peace River Bridge.....	Chapter 52, 1918.....	1928-29	175,000 00		175,000 00	(a) Schedule "K".
North Railway.....	O.C.2948, 1914.....	1914-15	250,000 00		250,000 00	(a) Schedule "K".
Grand total.....					48,036,978 05	
					489,104,067 23	

(a) These amounts appear in Net Debt—Public Works, Railways.
 (b) \$13,172,687.28 of this amount transferred to National Harbours Board re Churchill Terminal.

APPENDIX D DEFICITS AND OPERATING EXPENDITURES

—	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to meet losses in operation	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>						
Intercolonial Railway System.....						
	Appropriation Acts.....					
	" " " " " "	1867-68	54,018 32			
	" " " " " "	1868-69	52,564 20			
	" " " " " "	1869-70	26,345 10			
	" " " " " "	1870-71	101,130 33			
	" " " " " "	1871-72	53,711 74			
	" " " " " "	1872-73		308,434 34		
	" " " " " "	1873-74		953,745 07		
	" " " " " "	1874-75		652,076 51		
	" " " " " "	1875-76		399,120 27		
	" " " " " "	1876-77		907,228 20		
	" " " " " "	1877-78		432,083 43		
	" " " " " "	1878-79		718,931 43		
	" " " " " "	1879-80		87,646 25		
	" " " " " "	1880-81		2,466 77		
	" " " " " "	1881-82				
	" " " " " "	1882-83	19,733 48			
	" " " " " "	1883-84	11,557 79			
	Appropriation Acts.....					
	" " " " " "	1884-85		92 53		
	" " " " " "	1885-86		72,848 51		
	" " " " " "	1886-87		139,477 17		
	" " " " " "	1887-88		262,967 44		
	" " " " " "	1887-88		382,236 46		
	" " " " " "	1888-89		269,331 15		

Prince Edward Island Railway		Consolidated Deficit Account
Appropriation Acts.....	1890-90	536,259 45
" ".....	1890-91	683,643 14
" ".....	1891-92	479,940 57
" ".....	1892-93	
" ".....	1893-94	37,599 30
" ".....	1894-95	21,168 67
" ".....	1895-96	14,854 61
" ".....	1896-97	
" ".....	1897-98	
" ".....	1898-99	82,246 17
" ".....	1899-1900	155,127 04
" ".....	1900-01	
" ".....	1901-02	130,048 93
" ".....	1902-03	152,587 31
" ".....	1903-04	
" ".....	1904-05	
" ".....	1905-06	83,882 07
" ".....	1906-07	248,067 66
" ".....	1907-08	34,668 73
" ".....	1908-09	
" ".....	1909-10	680,268 74
" ".....	1910-11	299,062 56
" ".....	1911-12	42,072 55
" ".....	1912-13	42,776 08
" ".....	1913-14	46,330 54
" ".....	1914-15	11,686 36
" ".....	1915-16	1,517,295 57
" ".....	1916-17	1,114,029 11
" ".....	1917-18	
Appropriation Acts.....		3,247 41
		10,960,653 87
		5,032,822 96
Appropriation Acts.....	1873-74	750 00
" ".....	1874-75	24,850 63
" ".....	1875-76	101,869 47
" ".....	1876-77	97,930 33
" ".....	1877-78	85,699 89
" ".....	1878-79	97,457 21
" ".....	1879-80	50,789 44
" ".....	1880-81	71,991 45
" ".....	1881-82	90,992 43
" ".....	1882-83	106,637 99
" ".....	1883-84	91,924 01
" ".....	1884-85	52,618 95
" ".....	1885-86	61,139 98
" ".....	1886-87	45,538 88
" ".....	1887-88	74,274 33
" ".....	1888-89	71,266 93
" ".....	1889-90	105,534 88
" ".....	1890-91	83,732 03
" ".....	1891-92	132,263 69
" ".....	1892-93	63,731 75
" ".....	1893-94	66,896 70
" ".....	1894-95	84,710 94
" ".....	1895-96	28,662 02
" ".....	1896-97	87,046 77
" ".....	1897-98	72,468 13
" ".....	1898-99	53,040 68
" ".....	1899-1900	46,193 08
" ".....	1900-01	67,882 76
		5,927,810 91

Prince Edward Island Railway.

5,927,810 91	Consolidated Deficit Account
--------------	------------------------------

5,927,810 91

19 200,000,000,000

0,000,000 00

10

APPENDIX D—Concluded
DEFICITS AND OPERATING EXPENDITURES—Concluded

	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to Meet Losses in Operation	Shown in Public Accounts)
			\$ cts.	\$ cts.	\$ cts.	
<i>Canadian National Railway System, etc.—Cont.</i>						
Prince Edward Island Railway—Concluded.	"	1901-02	.....	79,150.97		
	"	1902-03	.....	41,932.58		
	"	1903-04	.....	101,305.41		
	"	1904-05	.....	153,133.83		
	"	1905-06	.....	36,982.59		
	"	1906-07	.....	67,713.53		
	"	1907-08	.....	95,367.96		
	"	1908-09	.....	89,010.78		
	"	1909-10	.....	108,208.99		
	"	1910-11	.....	80,684.45		
	"	1911-12	.....	82,759.52		
	"	1912-13	.....	100,498.27		
	"	1913-14	.....	161,798.63		
	"	1914-15	.....	182,731.53		
	"	1915-16	.....	154,063.80		
	"	1916-17	.....	203,807.33		
National Transcontinental Railway	Appropriation Acts.	1913-14	.....	49,439.99	3,811,386.06	Consolidated Deficit Account.
	"	1914-15	.....	86,313.70		
	"	1915-16	.....	652,141.36		
	"	1916-17	.....	1,890,371.21	2,678,266.26	"
New Brunswick and Prince Edward Island Railway	Appropriation Acts.	1914-15	.....	18,522.72		
	"	1915-16	.....	36,616.59		
	"	1916-17	.....	59,694.47		
International Railway, New Brunswick.	Appropriation Acts.	1914-15	.....	46,237.43	94,833.78	"
	"	1915-16	.....	102,027.89		
	"	1916-17	.....	138,428.59		
Saint John and Quebec Railway.	Appropriation Acts.	1914-15	.....	2,977.51	286,693.91	"
	"	1915-16	.....	35,991.93		
	"	1916-17	.....	27,540.80		
	"	1917-18	.....	145,282.87		
	"	1918-19	.....	130,937.09		
	"	1919-20	.....	246,673.70		
	"	1920-21	.....	272,398.90		
Canadian Government Railways.	Appropriation Acts.	1917-18	.....	6,079,722.03	861,802.80	"
	"	1918-19	.....	5,791,138.14		
	"	1919-20	.....	6,545,974.80		
	"	1920-21	.....	6,682,222.50		
	"	1921-22	.....	6,326,800.47		
	"	1922-23	.....	5,695,669.05		
	Chapter 22, 1937	1937-38	.....	573,177.05	37,694,704.04	"

Canadian National Railways—Eastern Lines.....	Appropriation Acts.....	1927-28 1928-29 1929-30 1930-31 1931-32 1932-33 1933-34	..... ..... ..... ..... ..... ..... .....	2,117,936 42 4,418,644 50 4,308,357 01 6,712,238 79 6,681,856 00 8,716,751 08 6,091,569 36	..... ..... ..... ..... ..... ..... .....	39,597,353 14	...................................
Canadian National Railways.....	Appropriation Acts.....	1932-33 1933-34 1934-35 1935-36 1936-37 1937-38 1938-39 1939-40 1940-41	..... ..... ..... ..... ..... ..... ..... ..... .....	53,492,661 67 52,263,819 05 48,407,900 70 47,421,464 80 43,303,393 82 42,345,867 99 54,314,195 07 40,095,519 58 16,965,044 18	..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....
Canadian Pacific Railway Company and Other Companies now comprised in that System—				29,483 68 57,131 11 13,580 28		489,492,718 66	
Canadian Pacific Railway—Pembina Branch.....		1879-80 1880-81 1881-82 1882-83 1883-84 1885-86 1886-87	..... ..... ..... ..... ..... ..... .....	266 09 327 02 89 02 1,002 81 1,684 54 8,381 82	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....
Digby and Annapolis Railway.....	Appropriation Acts.....	1900-01	.....	100,195 07	.....	.....	.....
Other Railways—							
Hudson Bay Railway.....	Appropriation Acts.....	1935-36 1936-37	..... .....	239,702 75 252,854 51	..... .....	(a) —90,128 31	.....
	Appropriation Acts and Chapter 22, 1937.....	1937-38	.....	567,256 97	.....	.....	.....
	Appropriation Acts.....	1938-39 1939-40 1940-41 1941-42 1942-43 1943-44	..... ..... ..... ..... ..... .....	285,035 01 330,382 06 417,558 50 459,859 28 112,120 75 347,872 90	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....
Grand Total.....						2,788,401 23	.....
						492,190,991 58	.....

(a) Net surplus.

(a) Net surplus.

APPENDIX E LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION

	Authority	Date of Loan	Amount Loaned		Amount Repaid, Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1944	
			\$	cts.			\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>								
<i>Canadian Northern Railway—</i>								
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15.....	10,000,000	00				
Loan Account, 1916.....	Chapter 29, 1916.....	1916-17.....	15,000,000	00				
Ontario Interest Account.....	Chapter 6, 1911.....	1916 to 1919.....	2,396,069	68				
Interest Account.....	Chapter 20, 1914.....	1916 to 1919.....	5,294,000	02				
Loan Account, 1917.....	Chapter 24, 1917.....	1917-18.....	25,000,000	00				
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	1918-19.....	25,000,000	00				
Loan under War Measures Act.....	War Measures Act, 1918.....	1918 to 1923.....	15,081,021	03	13,793,199	87	1919 to 1923	
Purchase of Railway Equipment.....	Chapter 38, 1918.....	1918 to 1923.....	75,946,838	44	19,020,837	62	1918 to 1930	
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	1919-20.....	35,000,000	00				
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	1920-21.....	48,611,077	00				
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	1921-22.....	71,916,304	55	27,496,498	13	1921 to 1924	
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	1922-23.....	42,800,000	00				
<i>Canadian National Railway System including Predecessor Companies—</i>								
<i>Grand Trunk Railway—</i>								
<i>Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.....</i>								
Temporary Loan.....	Chapter 23, 1913.....	1925-26.....	15,000,000	00				
Interest Account.....	O.C. Sept., 1919.....	1918-19.....	593,733	33	593,733	33	1921-22	
Loan under Authority, Vote 478.....	Appropriation Act 4, 1920.....	1919-20.....	594,800	00	594,800	00	1921-22	
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	1920 to 1923.....	536,855	04	536,855	04	1922-23	
Loan under Authority, Vote 137.....	Appropriation Act 1, 1922.....	1920-21.....	26,469,867	56	1,469,867	56	1922-23	
		1921-22.....	56,442,855	80	1,149,420	62	1922-23	
		1922-23.....	23,288,747	15				
<i>Grand Trunk Pacific Railway—</i>								
Prairie Section Loan Account.....	Chapter 19, 1909.....	1909-10.....	10,000,000	00	10,000,000	00	1921-22	
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	1912 to 1915.....	33,083,333	23	(a) 45,333	23	1930-31	
Loan Account, 1913.....	Chapter 23, 1913.....	1913 to 1915.....	15,000,000	00	15,000,000	00	1924-25	
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15.....	6,000,000	00				
Interest Account.....	Appropriation Act 2, 1916.....	1916-17.....	7,081,783	45				
Loan Account.....	Appropriation Act 4, 1917.....	1917-18.....	5,088,053	72				
Interest Account.....	Appropriation Act, 1918.....	1918-19.....	7,471,399	93				
Interest Account—Guaranteed by Dominion of Canada Receiver Account.....	Acts of 1905 and 1914.....	1918 to 1923.....	8,704,662	65				
	O.C. Mar. 26, 1919, P.C. 635.....	1918 to 1923.....	45,764,162	35				
<i>Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....</i>								
		1922-23.....	2,909,585	18	71,048	20	1923-24	
<i>Canadian National Railways—</i>								
Loan Account.....	Appropriation Act, 1923.....	1923-24.....	24,550,000	00				
Loan Account.....	Appropriation Act, 1924.....	1924-25.....	10,000,000	00				
Loan Account.....	Appropriation Act, 1925.....	1925-26.....	10,000,000	00				

Loan Account.....	Appropriation Act, 1926.....	1926-27.....	10,000,000 00			
Loan Account.....	Appropriation Act, 1929.....	1929-30.....	2,932,632 91			
Loan Account.....	Chapters 22 & 23, 1931.....	1931-32.....	41,121,216 41			
Total.....				89,731,593 60		
Less adjustments.....	Chapter 22, 1937.....		(b) 1,666,897 57	(c) 307,180,095 55	1937 to 1943.....	
Amount written off.....	Chapter 22, 1937.....					(d) 336,680,462 71
<i>Canadian Pacific Railway Company and other Companies now comprised in that System—</i>						
Canadian Pacific Railway—						
Main Line Construction Loan.....	Chapter 1, 1884.....	1883 to 1886.....	21,650,700 00	21,650,700 00	1885-86.....	
Loan to assure dividends during construction.....	Chapter 1, 1884.....	1883-84.....	7,380,912 00	(e) 7,380,912 00	1885-86.....	
Saint John Bridge and Railway Extension Company Loan.....	Chapter 26, 1883.....	1883 to 1886.....	433,900 00			433,900 00
				(f) 29,031,612 00		(g) 433,900 00
Grand Totals.....			703,057,663 86	425,943,301 15		337,114,362 71

(a) Difference between conversion of pound sterling at \$4.86½ and at \$4.86 charged to Consolidated Deficit Account of Canada.

(b) Adjustments to loans under authority of the Canadian National Railways Capital Revision Act of 1937—Capital expenditures on wharves (\$1,006,327.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway (\$960,369.96) transferred to the Department of Transport.

(c) This amount represents losses in operation of \$373,823,120.38; losses amounting to \$15,706,662.00 during years 1937 to 1943 due to lineal adjustments in respect of which the Government has not made cash reimbursements to the railway and net capital loss of \$1,474,971.24 on sale of S.S. *Prince David* and S.S. *Prince Robert* less the capital gain of \$19,105,654.38 on repatriation of Canadian National Railway securities and increase in Dominion's Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 to 1943—\$64,719,007.29.

(d) Value of 5,000,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Trust, Stock.

(e) Of this amount \$2,853,912 was originally due February 1, 1884, and \$4,527,000 on November 7, 1888. Later, the aggregate of these two amounts, \$7,380,912 was consolidated with the construction loan of \$21,650,700; the security was rearranged and the whole was made payable on May 1, 1891. All of this liability was discharged by July 1, 1886.

(f) The Canadian Pacific Railway in partial payment of these loans relinquished 6,703,014 acres of a land grant valued at \$1.50 per acre, amounting to \$10,189,521.33. This amount included interest of \$308,669.35 the balance being applied against the loans.

(g) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Loans and Advances—Miscellaneous, Schedule "C".

APPENDIX F

LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Unpaid	Shown in Public Accounts
			\$	\$		\$	
			cts.	cts.		cts.	
<i>Canadian National Railway System—</i> Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935.	1935-36	1,183,592 65	{ 394,530 88 394,530 88 394,530 89	{ 1936-37 1937-38 1938-39		
			1,183,592 65	1,183,592 65			
<i>Canadian Pacific Railway Company—</i> Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of \$100,000 beginning January 1, 1938 and final instalment of \$70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935.	1935-36	1,270,000 00	100,000 00 100,000 00 100,000 00 100,000 00 870,000 00	{ 1937-38 1938-39 1939-40 1940-41 1941-42		
			1,270,000 00	1,270,000 00			
			2,453,592 65	2,453,592 65			
Grand Totals.....							

APPENDIX G RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

	Authority	Date of Purchase	Amount Purchased	Amount Repaid	Date of Re-payment	Amount Owed by Railway	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement— Interest free for first two years, thereafter at 3% per annum..... Interest at 3½% per annum..... Interest at 3½% per annum..... Interest at 2½% per annum.....	Chapter 34, 1935, and the Supplementary Estimates of 1936-37.....	1935-36 1936-37	3,884,489 20 2,838,760 81	3,103,038 42	1938 to 44	3,020,211 59	(a) Schedule "C".
	Chapter 206, R.S. 1927.....	1939-40	6,188,833 92	2,075,904 96	1942 to 44	11,903,619 82	(a) Schedule "C".
	Chapter 3, 1940.....	1940-41	8,690,690 86	1,027,425 52			
	Chapter 11, 1941.....	1941-42	16,416,838 42	1,382,634 29	1944	19,356,880 11	(a) Schedule "C".
	Chapter 21, 1942.....	1942-43	3,295,250 46			17,366,502 60	(a) Schedule "C".
	Chapter 32, 1943.....	1943-44	17,366,502 60				
	Chapter 32, 1943.....	1943-44	59,708,791 79	7,461,677 67		52,247,214 12	
	Chapter 34, 1935, and the Supplementary Estimates of 1936-37 and 1937-38.....	1935-36 1936-37 1937-38	3,359,211 64 2,281,288 36 89,500 00	5,730,000 00	1938 to 43		
	Chapter 306, R.S. 1927.....	1939-40	2,003,907 51	9,951,489 64	1942 to 43		
	Chapter 3, 1940.....	1940-41	7,047,862 13	15,681,489 64			
<i>Canadian Pacific Railway Company—</i> Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement— Interest free for first two years, thereafter at 3% per annum..... Interest at 3½% per annum.....			15,681,489 64	23,143,067 31		52,247,214 12	
	Grand Totals.....		75,390,281 43				

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railway Company.

APPENDIX H

TEMPORARY LOANS AND ADVANCES INCLUDING LOANS MADE IN CONNECTION WITH GOVERNMENT'S RELIEF PROGRAM

—	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Unpaid March 31, 1944	Shown in Public Accounts
			\$	\$		\$	cts.
<i>Canadian National Railway System—</i>							
Loans and Advances.....	Chapter 76, 1928-27; Chapters 11 and 54, 1928.....	1928-29	50,648,109 60	50,648,109 60	1928-29		cts.
Loans and Advances.....	Chapter 64, 1929; Chapter 2, 1930.....	1929-30	45,060,541 78	24,000,000 00	1929-30		
Loans.....	Chapter 2, 1930.....	1930-31	38,600,000 00	59,860,541 78	1930-31		
Loans and Advances.....	Chapter 25, 1932.....	1932-33	69,200,000 00	54,322,661 67	1932-33		
Loans and Advances.....	Chapter 34, 1933.....	1933-34	57,042,438 27	54,414,337 17	1933-34		
Loans and Advances.....	Chapter 28, 1934.....	1934-35	85,559,093 50	68,980,110 52	1934-35		
Loans and Advances.....	Chapter 28, 1934.....	1935-36	141,759,255 64	139,255,464 30	1935-36		
Loans and Advances.....	Chapter 3, 1935; Chapter 27, 1936.....	1936-37	42,044,886 11	37,077,380 36	1936-37		
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 15, 1937.....	1937-38	25,578,469 93	52,612,825 33	1937-38		
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.....	1938-39	83,965,238 25	79,729,616 80	1938-39		
Loans and Advances.....	Chapter 26, 1936; Chapters 15 and 22, 1938; Chapter 38, 1939.....	1939-40	22,973,856 33	1,500,000 00	1939-40		
Loans and Advances.....	Chapters 3 and 24, 1940; Chapter 22, 1938; Chapter 24, 1940; Chapters 11 and 12, 1941.....	1940-41 1941-42	105,573,445 90 259,887,908 68	7,866,326 74	1941-42		
Loans and Advances.....	Chapter 8, 1942; Chapter 43, 1937; Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8, 21 and 22, 1942.....	1942-43	156,041,194 58	28,409,586 03	1942-43		
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942.....	1943-44	21,125,402 99	42,802,477 09	1943-44		
			(c) 1,204,764,841 56	(c) 701,477,446 89		(a) 503,287,394 67	(b) Schedule "C".
						503,287,394 67	

Canadian Pacific Railway Company—				(d) Schedule "L".			
Temporary Loan.....	P.C. 1150 May 23, 1882	1881-82	500,000 00	500,000 00	1881-82		
Loans to keep workmen employed November 17, 1931 to December 31, 1931—Repayable on demand without interest when Company resumes dividends at more than 5% per annum.	Chapter 57, 1885. The Unemployment and Farm Relief Act of 1931 and the Unemployment and Farm Relief Continuance Act of 1932.	1885-86 1932-33	5,000,000 00 1,447,222 71	5,000,000 00	1885-86		
Loan to keep workmen employed November 23, 1932 to December 20, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	Relief Act of 1932.....	1932-34	1,000,000 00	1,000,000 00	1943-44		
Loan to enable the Company to defray expenditures necessitated by the employment of unemployed men during the summer of 1938—Repayable in equal instalments over a period of five years with interest at 2½% per annum.	Appropriation Acts....	1936-37	554,700 00				
Grand Totals.....			8,501,922 71	7,054,700 00		1,447,222 71	
			1,213,266,764 27	708,532,146 89		504,734,617 38	

(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—

Advances, Refunding Act, 1888.....	90,841,705 71
Advances, Redemption of Grand Trunk Railway 4½% Perpetual Consolidated Debenture Stock.....	\$ 107,590,832 25
Advances, Financing and Guarantee Act, 1941. Purchase of Securities.....	8,643,331 44
Advances, Financing and Guarantee Act, 1941. Purchase of Securities.....	18,262,537 75
Advances, War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities.....	255,035,927 81
Advances for Working Capital, War Appropriation Act, 1941.....	13,906,999 71
	\$ 503,287,394 67

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.
 (c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 amounting to \$201,515,436.22 which were carried as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "D" under Canadian National Railways, Deficits and Operating Expenditures.
 (d) This amount appears in Net Debt—Miscellaneous Non-Active Accounts.

APPENDIX I STOCK PURCHASED

	Authority	Date of Purchase	Amount Purchased	Value as at March 31, 1944
Canadian National Railway System including Predecessor Companies—			\$	\$
Canadian Northern Railway—			cts.	cts.
Purchase of Capital Stock.....	Chapter ...24, 1917	1918 to 1920	10,000,000 00(a)	18,000,00 00

(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of \$18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1937. The \$18,000,000 appears in Net Debt—Canadian National Railway Stock.

	1921	25,000,000 00	1936	25,000,000 00	1931 to 1936
Grand Trunk Railway Company 6% Sinking Fund Gold Debenture Bonds.....	Chapter 54, 1921.....				
Canadian Northern Railway Company 6% Gold Notes.....	Chapter 11, 1918.....	11,000,000 00	1925	11,000,000 00	1925
Canadian National Railway Company 6% Serial Bonds—Equipment issue.	Chapter 13, 1919 and Chapter 37, 1923.	22,500,000 00	Serially annually to Aug. 1, 1938	22,500,000 00	1924 to 1938
Canadian National Railway Company 5% Bonds.....	Chapters 1, 2 and 73, 1923.	50,000,000 00	1938		50,000,000 00
Canadian National Railway Company 4% Notes.....	Chapters 1, 2 and 75, 1924.	20,000,000 00	1954	20,000,000 00	1927
Canadian National Railway Company 4½% Bonds.....	Chapters 1, 2 and 75, 1924.	26,000,000 00	1954	26,000,000 00	1935
Canadian National Railway Company 4½% Bonds.....	Chapters 14 to 32 and 70, 1924.	18,000,000 00	1930	18,000,000 00	1930
Canadian Northern Railway Company 4½% Bonds.....	Chapter 11, 1918.....	17,000,000 00	1935	17,000,000 00	1935
Canadian National Railway Company 2% Debenture Stock, £1,176,801.	Chapter 7, 1927.....	34,927,098 20	Callable 3 mos. notice	(a) 16,378,367 60 (a) 16,000,000 00 (a) 2,290,988 20 (a) 197,742 40	1928 to 1944 1942 1943 1944
Canadian National Railway Company, 4½% Gold Bonds.....	Chapters 14 to 22, 24 to 32 and 70, 1924; Chapters 5, 7 and 28, 1925; Chapters 5, 12 to 27, 45 and 76, 1926-27, 70, 1928; Chapters 28, 1925; Chapters 12, 13, 15 to 26 and 45, 1926-27; Chapters 51 and 54, 1928.	65,000,000 00	1957	864,000 00	64,136,000 00
Canadian National Railway Company 4½% Gold Bonds.....	Chapter 11, 1928.....	35,000,000 00	1968	35,000,000 00	1935
Canadian National Railway Company 5% Gold bonds.....	Chapter 76, 1926-27; Chapters 11 and 54, 1928; Chapters 3 and 64, 1929.	23,500,000 00	On demand 1969	23,500,000 00	1928
Canadian National Railway Company 5% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapters 12 to 26, 1926-27; Chapter 51, 1928; Chapters 3, 12 to 16, 18 to 30, 32 to 36, 48, 64 and 73, 1929.	60,000,000 00		(a) 2,862,000 00 (a) 434,000 00 (a) 20,000 00	1942 1943 1944
Canadian National Railway Company 5% Gold Bonds.....	Chapter 11, 1929.....	60,000,000 00	1969	(a) 2,141,800 00 (a) 129,700 00	1942 1943
Canadian National Railway Company 5% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 12, 17, 18 to 22, 24 to 30, 32 to 36, 48, 64 and 73, 1929; Chapters 2, 7, 8 and 46, 1930.	18,000,000 00	1970	(a) 624,000 00 (a) 38,000 00	1942 1943
Canadian National Railway Company 4½% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 12, 17, 18 to 22, 24 to 30, 32 to 36, 48, 64 and 73, 1929; Chapters 2, 7, 8 and 46, 1930.	50,000,000 00	1955	(a) 1,413,000 00 (a) 69,000 00 (a) 15,000 00	1942 1943 1944

APPENDIX J—Concluded
LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT—Concluded

	Authority	Date of Issue	Amount Guaranteed		Date Due	Amount Discharged		Date Discharged	Amount Undischarged in hands of Public	
			\$	cts.		\$	cts.		\$	cts.
<i>Canadian National Railway System, etc.—Contc.</i>										
Canadian National Railway Company 4½% Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapters 12, and 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 48 and 73, 1929; Chapters 2 and 46, 1930.	1931	70,000,000	00	1936	(a) 2,632,000	00	1943	67,368,000	00
Canadian National Railway Company 4½% Bonds.....	Chapters 1 and 23, 1931.	1931	50,000,000	00	1951	(a) 1,978,000	00	1943	48,022,000	00
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934.	1934	20,500,000	00	1950	4,751,000	00	1935	20,500,000	00
Canadian National Railway Company 3% Temporary Bonds.....	Chapter 28, 1934.	1935	4,751,000	00	1936	5,418,000	00	1936		
Canadian National Railway Company 2% Temporary Bonds.....	Chapter 28, 1934.	1935	5,418,000	00	On demand	6,831,000	00	1935		
Canadian National Railway Company 2% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	13,400,000	00	1938	13,400,000	00	1938		
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	35,000,000	00	1944				35,000,000	00
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935.	1936	55,000,000	00	1943	55,000,000	00	1943		
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935.	1936	25,000,000	00	1953	2,043,725	00	1937		
Canadian National Railway Company Temporary Bonds.....	Chapter 3, 1935.	1936	2,043,725	00	On demand					
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935.	1937	15,500,000	00	1944	15,500,000	00	1944		
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935.	1937	20,000,000	00	1952	20,000,000	00		20,000,000	00
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935.	1937	30,000,000	00	1950	30,000,000	00		30,000,000	00
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1937.	1938	20,000,000	00	1942	20,000,000	00	1942		
Canadian National Railway Company 2½% Bonds.....	Chapter 6, 1937.	1939	15,000,000	00	1946				15,000,000	00
Canadian National Railway Company 3% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	35,000,000	00	1959				35,000,000	00
Canadian Pacific Railway Company 3% Bonds.....	Chapters 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939								
Canadian Pacific Railway Company 3½% Land Grant Bonds.....	Chapter 22, 1898.	1898	15,000,000	00	1938	15,000,000	00	1906		
Canadian Pacific Railway 5 year Notes.....	Chapter 18, 1933.	1933	60,000,000	00	1938	60,000,000	00	1934 to 1936		
Grand Totals.....			75,000,000	00		75,000,000	00			
			1,330,515,436	55		679,594,300	27		659,921,136	28

Canadian Pacific Railway Company—

(a, c, d, e, f) Guaranteed securities amounting to \$33,157,951.99 as listed hereunder were acquired by the Dominion and were not outstanding in the hands of the public on December 31, 1936. Under authority of the Canadian National Railways Capital Revision Act of 1937 they were transferred to the Canadian National Railways Securities Trust.

- (a) \$33,048,000.00
 (c) 1,540,003.13
 (d) 3,568,996.86
 (e) 12,500,000.00
 (f) 7,499,952.00

(b) These amounts totalling \$57.85 represent fractional gains made in the exchange of Debenture Stock.

(g) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942 and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX K

LOANS GUARANTEED AS TO INTEREST ONLY BY DOMINION GOVERNMENT

—	Authority	Date of Guarantee	Amount of Loan (a) \$ cts.	Due Date	Amount Discharged \$ cts.	Date Discharged	Amount (a) Undischarged \$ cts.
Canadian National Railway System including Predecessor Companies							
Grand Trunk 4% Perpetual Stock, £12,500,000	Chapter 13, 1919	1919	60,833,333 33	Perpetual	(b) 45,260,000 00	1942	
					(b) 15,573,333 33	1943	
Grand Trunk 5% Perpetual Debenture Stock, £4,270,375	Chapter 13, 1919	1919	20,782,491 67	Perpetual	(b) 15,232,666 67	1942	
					(b) 3,680,925 33	1943	
Grand Trunk 4% Perpetual Debenture Stock, £24,624,455	Chapter 13, 1919	1919	119,839,014 33	Perpetual	(b) 99,480,402 20	1944	
					(b) 18,404,621 81	1941	
					(b) 12,409,781 87	1942	
					(b) 506,751 87	1943	
Great Western 5% Perpetual Debenture Stock, £2,723,080	Chapter 13, 1919	1919	13,252,322 67	Perpetual	(b) 1,246,649 60	1944	6,548,114 60
					(b) 10,608,333 33	1942	
					(b) 2,101,037 84	1943	
Northern Railway of Canada 4% Perpetual Debenture Stock £308,215	Chapter 13, 1919	1919	1,499,979 67	Perpetual	(b) 61,563 33	1944	991,388 67
					(b) 997,666 67	1942	
					(b) 457,242 80	1943	
					(b) 6,540 80	1944	38,529 40
Grand Totals			216,207,141 67		207,090,614 53		9,116,527 14

(a) Pounds sterling converted into Canadian dollars at rate of \$4.86½ to the pound.

(b) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX L

SUNDRY ASSISTANCE

	Authority	Date	Payments \$ cts.	Less—Receipts and Transfers \$ cts.	Net Amount of Assistance \$ cts.	Shown in Public Accounts
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>						
Grand Trunk Railway—Debenture Account.....	Chapter 29, 1849.....	Prior to Confederation.	15,142,633 34		15,142,633 34	Consolidated Deficit Account.
Grand Trunk Railway—Interest Account.....	B.N.A. Act.....	Prior to Confederation.	10,457,458 01		10,457,458 01	" "
Grand Trunk Railway—Special Interest Account.....	B.N.A. Act.....	Prior to Confederation.	7,302 18		7,302 18	" "
Grand Trunk Preference Stock.....	Chapter 174, 1885.....	Prior to Confederation.	121,739 65		121,739 65	(a) Schedule "L".
Great Western Railway Company—Debenture and Interest Accounts.		Prior to Confederation, 1868-69	1,152,568 45		1,152,568 45	Consolidated Deficit Account.
Northern Railway—Debenture Account.....	Chapter 23, 1875.....	1876-77	1,825,000 01		1,825,000 01	" "
Northern Railway—Interest Account.....	Chapter 22, 1875.....	1876-77	1,433,760 23		1,433,760 23	" "
Kent Northern Railway—Rails, Loan Account.....	Chapter 3, 1888.....	1908-09	58,334 27		58,334 27	" "
Salisbury and Albert Railway—Rails and Loan Accounts.....	Chapter 3, 1888.....	1908-09	29,391 01		29,391 01	" "
Intercolonial Railway—Open Account.....	Votes and Proceedings No. 80, May 14, 1909.	1909-10	153,731 04		153,731 04	" "
Canadian Government Railways—Quebec Bridge Expenditures.....					30,381,918 19	
	Appropriation Acts.....	1908-09	67,588 05			
	" ".....	1909-10	111,788 02			
	" ".....	1920-21	24,555 50			
Grand Trunk Pacific Railway—Implementing G.T.P. Bonds.....	Chapter 24, 1904.....	1911-12	4,994,416 66		203,931 57	" "
Intercolonial Railway—Improvements and betterments.....	Chapter 38, 1912.				4,994,416 66	" "
	Appropriation Acts.....	1915-16	1,515,895 57			
	" ".....	1916-17	1,070,334 64			
Lake Manitoba Railway and Canal Company and the Winnipeg Great Northern Railway Company—Special Account, Interest.	P.C. 121, Jan. 24, 1925.	1924-25	203,009 93		2,586,230 21	" "
Qu'Appelle, Long Lake and Saskatchewan Railway—Special Account, Interest.	O.C. March 11, 1918..	1919-20	286,517 75		203,009 93	" "
Canadian Government Railways—Employees Compensation.....					286,517 75	" "
Canadian Government Railways—Supplement to Pension Allowance.....	Chapter 30, 1927, R.S.	1921 to 1930	2,187,452 59		2,187,452 59	" "
	Appropriation Acts.....	1921-22	36,145 78			
	" ".....	1922-23	48,689 09			
	" ".....	1923-24	47,389 19			
	" ".....	1924-25	40,582 61			
	" ".....	1925-26	43,565 80			

	"	"	1925-27	41,054 26
	"	"	1927-28	38,586 45
	"	"	1928-29	36,266 15
	"	"	1929-30	33,956 73
	"	"	1930-31	32,081 46
	"	"	1931-32	29,769 21
	"	"	1932-33	28,745 41
	"	"	1933-34	27,437 38
	"	"	1934-35	26,500 00
	"	"	1935-36	27,241 29
	"	"	1936-37	25,206 59
	"	"	1937-38	23,913 02
	"	"	1938-39	23,376 40
	"	"	1939-40	22,799 55
	"	"	1940-41	22,463 40
	"	"	1941-42	20,774 57
	"	"	1942-43	20,717 05
	"	"	1943-44	20,092 73
Canadian Government Railways Working Capital.....	Chapter 171, 1927.	1920	(b) 26,128,718 33	
	Chapter 171, 1927.	1920-21	337,876 04	(c) 2,000,000 00
		1921-22	.....	6,717,673 37
		1922-23	.....	2,000,000 00
	Chapter 22, 1937.	1937-38	1,169,636 76	(d) 146,577 82
Canadian Pacific Railway Company and Other Companies now comprised in that System—				
Windsor and Annapolis Railway—Open Accounts.....	B.N.A. Act, Section 108.	1867 to 1882	1,073,536 67	1,073,536 67
North Shore Railway—Bond Account.....	Chapter 11, 1891.....	1891-92	970,000 00	970,000 00
Calgary and Edmonton Railway—Special Account, Interest.....	O.C. March 11, 1918..	1919-20	315,781 71	315,781 71
Canadian Pacific Railway—Land Grant Account.....	O.C. June 6, 1912.....	1919-20	23,674 43	23,674 43
Grand Total.....				2,383,042 81
				60,771,559 21

(a) Appears in Net Debt.—Miscellaneous Non-Active Accounts.

(b) Amount of Railway Stores and Open Accounts turned over to Canadian National Railways December 31, 1920.

(c) Includes \$98.42 charged to Consolidated Deficit Account.

(d) This amount was charged to Consolidated Deficit Account and is shown in Appendix "D" Under Canadian Government Railways—Deficits and Operating Expenditures.

(e) This amount appears in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances to Railway and Steamship Companies.

APPENDIX M CALCULATION OF ACCRUED INTEREST ON LOANS

Note.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest however was never taken into the accounts of the Dominion, but interest amounting to \$380,597.67 was shown on the books of the Railway. Total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

	Authority	Amount of Loan (a)		Interest to Dec. 31, 1936		Totals
		\$	cts.	\$	cts.	
<i>Canadian National Railway System including Predecessor Companies—</i>						
<i>Canadian Northern Railway—</i>						
Loan Account, 1914.....	Chapter 4, 1915.....	10,000,000 00		9,085,616 44		
Loan Account, 1916.....	Chapter 29, 1916.....	15,000,000 00		18,467,753 41		
Ontario Interest Account.....	Chapter 6, 1911.....	2,396,099 68		1,295,633 33		
Interest Account.....	Chapter 20, 1914.....	5,294,000 02		3,458,940 05		
Loan Account, 1917.....	Chapter 24, 1917.....	25,000,000 00		28,571,122 58		
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	25,000,000 00		27,472,644 02		
Loan under War Measures Act.....	War Measures Act, 1918.....	1,887,821 16		2,826,644 90		
Purchase of Railway Equipment.....	Chapter 38, 1918.....	56,926,000 82		57,739,390 59		
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	35,000,000 00		36,374,271 70		
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	48,611,077 00		47,671,090 94		
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	44,419,806 42		40,425,692 23		
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	42,800,000 00		36,271,156 77		
Temporary Loan.....				42,940 66		
Grand Trunk Railway—						309,702,897 65
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.....	Chapter 23, 1913.....	15,000,000 00		7,800,000 00		
Temporary Loans.....				955,888 95		
Loan under Authority, Vote 478.....	Appropriation Act 4, 1920.....	25,000,000 00		24,398,679 03		
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	55,293,435 18		50,799,191 36		
Loan under Authority, Vote 137.....	Appropriation Act 1, 1922.....	23,288,747 15		19,387,043 61		
Grand Trunk Pacific Railway—						103,250,802 95
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	33,048,000 00		15,089,279 43		
Loan Account, 1914.....	Chapter 4, 1915.....	6,000,000 00		7,620,000 00		
Interest Account.....				7,081,783 45		
Loan Account.....	Appropriation Act 2, 1916.....	5,038,053 72		8,498,922 85		
Loan Account.....	Appropriation Act 4, 1917.....	7,471,389 93		5,743,441 98		
Interest Account—Guaranteed by Dominion of Canada.....	Appropriation Act, 1918.....	8,704,662 65		8,147,417 83		
Receiver Account.....	Acts of 1905 and 1914.....	45,764,162 35		8,258,141 83		
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....	O.C. Mar. 26, 1919, P.C. 635.....	2,895,536 98		42,973,242 98		
Loans transferred against Grand Trunk Railway.....				2,631,518 39		
				8,394,657 53		
Canadian National Railways—						107,326,622 84
Loan Account.....	Appropriation Act, 1923.....	24,550,000 00		19,684,795 70		
Loan Account.....	Appropriation Act, 1924.....	10,000,000 00		6,294,060 71		
Loan Account.....	Appropriation Act, 1925.....	10,000,000 00		5,417,397 27		
Loan Account.....	Appropriation Act, 1926.....	10,000,000 00		5,213,219 18		
Loan Account.....	Appropriation Act, 1929.....	2,932,632 91		989,669 89		
Loan Account.....	Chapters 22 and 23, 1931.....	41,121,216 41		10,441,610 93		
Loan Account.....	Chapter 25, 1932.....	8,077,338 33		3,260,732 84		
Loan Account.....	Chapter 26, 1933.....	8,228,101 10		1,429,726 69		
Loan Account.....	Chapter 28, 1934.....	10,747,973 98		1,207,278 06		
Loan Account.....	Chapter 17, 1935.....	7,293,665 84		442,115 61		
Loan Account.....	Chapter 27, 1936.....	7,011,230 75		121,686 67		
Grand Total						54,501,313 57
						574,781,637 01

(*) Amount of Loan as at December 31, 1936



1943-44

Report of the Auditor General to the
House of Commons with respect to
accounts examined and audited in
accordance with the provisions of the
Consolidated Revenue and Audit Act,
1931, and other legislative enactments

AUDITOR GENERAL'S REPORT

1. The accounts of the Government of Canada for the fiscal year ended March 31, 1944, have been audited in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931. The audits, as in previous years, were made by means of comprehensive tests. Audit certificates, which appear in the Public Accounts, were given subject to the reservations and observations set out in this report to the House of Commons.

2. The accounts of Canada are regulated and presented to the House of Commons in accordance with the general scheme adopted in 1878 when receipts approximated \$22,000,000 and expenditures \$31,000,000. In the year last ended, there were days when financial transactions equalled 1878 annual totals. Corporate and statutory administrative instrumentalities were then rarely employed; in this report reference is made to the accounts of 52. Public property in 1878 consisted, in the main, of Crown lands and other natural resources. To-day, hundreds of millions of dollars are invested in commercial real estate, plant, materials and supplies. Only in a few instances are assets of this nature taken into the Balance Sheet. Functions of administration have multiplied, and some departmental activities are now commercial undertakings. It is reasonable to anticipate that there will be contractions in administration after the war; but it is inconceivable that ever again will it be practicable, as it was in 1878, to regard all financial transactions of the Government as susceptible to effective and efficient regulation by the application of rules common to all. These considerations prompt the expression of opinion that thought should again be given to the provisions of the Consolidated Revenue and Audit Act, 1931, and allied legislation.

3. Section 50 (2) of the Consolidated Revenue and Audit Act, 1931, directs that:—

50. (2) In reporting the result of his examination and audit to the House of Commons, the Auditor General shall call attention to every case in which

- (a) a grant has been exceeded; or
- (b) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or
- (c) a sum charged against a grant is not supported by proof of payment; or
- (d) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or
- (e) a special warrant authorized the payment of any money; or
- (f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
- (g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament;

or to any other case which the Auditor General considers should be brought to the notice of Parliament.

No grant was exceeded. Transactions regarded as coming within the ambit of (b) are noted in paragraphs 33, 65, 204 and 331 of this report. No case was noted which necessitates reference by reason of (c). The text of (d) and the concluding words of the section have much in common. If (d) should be regarded as having a restricted application, paragraphs 29, 121, 133, 172, 213 and 254 are founded on it. No special warrants were issued. Paragraph 109 reports the single instance where an objection was overruled by the Treasury Board. Refunds and remissions made under statutory authority are noted in paragraphs 31, 44, 46, 48 and 101. The subject matter of this report is, in the main, founded on the general direction which closes the section. Interspersed, under appropriate headings, are statements and observations which are included as aids to readers of the Public Accounts.

THE BALANCE SHEET OF CANADA

4. The Balance Sheet submitted for audit by the Deputy Minister of Finance includes changes in classifications of account and schedule headings. The aim has been to indicate more accurately the character of the asset and liability accounts. Classifications are not regulated by legislation, and therefore reflect the opinion of accounting officers. While the general result is an improvement in classifying the accounts, further consideration should be given to certain of the classifications. For example, the liability represented by the Post Office Account is made part of the Floating Debt schedule. All other items in this group are definitely ascertained obligations of the Government, represented, in the main, by negotiable instruments in the hands of the public. The Post Office Account balance is a net amount, the liability aspect being represented by accounts payable for postal services rendered, amounts due on money orders and postal notes, and sundry collections in suspense pending transfer to revenue accounts; while offsets against these are accounts receivable for postal services, money orders cashed for other governments, and cash in the hands of postmasters. A more apt classification would be to include the account as part of the Sundry Suspense Accounts.

5. In summary form, the situation, as at March 31, 1944, was:—

Gross Liabilities—

Floating Debt	\$ 106,450,236 52
Deposit and Trust Accounts.....	862,876,698 25
Insurance, Pension and Guaranty Accounts.....	366,640,536 97
Deferred Credits	16,935,035 45
Sundry Suspense Accounts.....	36,031,173 52
Province Debt Accounts.....	11,919,968 64
Reserve for certain contingent liabilities.....	21,438,039 80
Funded Debt Unmatured.....	10,936,831,541 01

\$12,359,123,230 16

Active Assets—

Cash	18,239,121 41
Departmental Working Capital Advances.....	7,813,295 82
Loans and Advances.....	2,844,800,089 30
Investments	225,355,449 33
Province Debt Accounts.....	2,296,151 87
Deferred Charges	81,660,678 29
Sundry Suspense Accounts.....	538,873,551 17

3,719,038,337 19

Less: Reserve for possible losses on ultimate realization of active assets.....	100,000,000 00
---	----------------

3,619,038,337 19

Net Debt—

Balance, April 1, 1943.....	6,182,849,101 10
Excess of Expenditure over Revenue for the fiscal year ended March 31, 1944.....	2,557,235,791 87

Balance, March 31, 1944..... \$ 8,740,084,892 97

6. *Gross Liabilities.*—The liabilities include only those which have been ascertained and brought to account. Interest accrued but not due (except with respect to War Savings Certificates) and current obligations incurred for goods received and services rendered but not paid for at the end of the fiscal year have not been included. Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York, are recorded in the Balance Sheet at par of exchange.

7. The Income War Tax Act, as amended by c. 28, Statutes 1942, provides for the refunding, after the termination of the war, of a portion of the tax, together with 2 per cent interest from the first day of October next after the end of the year in which the refundable portion of the tax is levied. The estimated liability for the refundable portion of 1942 tax on personal incomes was revised to \$55,000,000 at the end of the 1943-44 fiscal year. \$550,000, as interest for six months, accrued in the fiscal year, but no charge to interest on public debt was made; nor was a liability item for the interest set up in the Balance Sheet.

8. *Active Assets.*—As in the past, revenues in arrears and stores are not included in the assets, with the exception of inventories of the departments of Public Printing and Stationery and Transport and the metals purchase accounts of the Royal Canadian Mint. Assets held in other than Canadian currency are recorded at par of exchange.

9. In 1920 the Minister of Finance stated to the House of Commons that the Department of Finance was adopting the policy of listing, as Active Assets in the Balance Sheet, only those investments which were readily convertible or were interest producing. Active Assets were increased \$105,430,986.21 in the fiscal year by adding the investment in plant and working capital advances for Crown-owned Polymer Corporation Limited, chemical plants at Calgary, Niagara Falls and Valleyfield and brass processing plants near Toronto and Montreal. To give effect to the decision, \$53,447,641.49 was written up to Active Assets from Consolidated Deficit Account, that being the amount of the previous years' expenditures, plus the sum of the current year's outlays, \$51,983,344.72. These projects were created for war purposes, but are now regarded as having post-war revenue producing possibilities to the extent that they may, in the words of the Deputy Minister of Finance, be distinguished from plants built "for specialized war purposes and which after the war are likely to have little or no value either as going concerns or as saleable property." \$17,764,000.66 of the total represents working capital. The treatment extended to investment in plant, equipment, etc., amounting to \$87,666,985.55, is a departure from the tests adopted for Active Assets in 1920.

10. When reporting on the 1939-40 Balance Sheet, attention was drawn (page 15) to the fact that in the listed Active Assets were loans and advances, owing by other governments, which did not currently meet the test of being interest producing. In each of the three succeeding years the balance sheet presented for audit included a reserve against the total of loans and advances which were listed as Active Assets. This set-off was \$75,000,000 in the balance sheet for 1942-43. The reserve as of March 31, 1944, is increased to \$100,000,000 and is now listed as a general "reserve for possible losses on ultimate realization of active assets." At March 31, 1943, the reserve of \$75,000,000 was offset against loans and advances totalling \$1,622,810,805.22. At March 31, 1944, the reserve of \$100,000,000 is regarded as applicable to active assets totalling \$3,719,038,337.19. The adequacy of the amount must be regarded as a matter of opinion, because an all-inclusive valuing as to sufficiency may no longer be made by applying tests of market convertible values, or interest earnings of securities, because these represent only a part of the Active Assets.

11. The reserve is neither required nor regulated by statute. Its existence does not carry with it a power to release or relieve any debtor from his obligation. It is a valuation adjustment made for balance sheet purposes. As such, it influences the amount of the Net Debt. The practice adopted has the effect of permitting the Net Debt figure to be annually increased or diminished in the discretion of the Minister of Finance.

12. *Net Debt*.—The gross liabilities of the Government of Canada being \$12,359,123,230.16 and the active assets \$3,619,038,337.19, the net debt of Canada was \$8,740,084,892.97 at March 31, 1944, and was represented by:—

Non-Active Assets—

Balance, April 1, 1943.....	\$1,493,277,171 92
Net increase during 1943-44.....	39,751,991 09

Balance, March 31, 1944.....	\$1,533,029,163 01
------------------------------	--------------------

Consolidated Deficit Account—

Balance, April 1, 1943.....	4,689,571,929 18
Net increase during 1943-44.....	2,517,483,800 78

Balance March 31, 1944.....	7,207,055,729 96
-----------------------------	------------------

Net Debt, March 31, 1944.....	\$8,740,084,892 97
-------------------------------	--------------------

13. The accretion in the Net Debt during 1943-44 was \$2,557,235,791.87, comprising increases of \$39,751,991.09 in Non-Active Assets and \$2,517,483,800.78 in Consolidated Deficit Account.

14. The Non-Active Assets total \$1,533,029,163.01 and are listed, in summary form, as Schedules K and L to the Balance Sheet. They are placed under this heading because they are neither readily convertible nor interest producing. It was once said of items listed as Non-Active Assets that: "Whatever may be their future value, however great it may be, they are not assets of such a character as to reduce directly the gross debt any more than the other capital accounts of the country ought to be deducted from it." The principal transaction in the fiscal year 1943-44 was with respect to the Canadian National Railways, which had a net income surplus of \$35,639,412.23 in the calendar year 1943 and a capital gain of \$2,430,284.25 on the repatriation of securities, offset by a capital loss of \$232,115.94 with respect to line abandonment. As the net amount of \$37,837,580.54 was retained by the Company, Non-Active Assets account was augmented to record the increase in the Government's equity in the System. The method employed is in accordance with the provisions of the Canadian National Railways Capital Revision Act, 1937. In summary form, transactions affecting Non-Active Assets accounts were:—

Capital Expenditure	\$ 2,621,978 38
Government-owned Enterprises—Non-Active Advances.....	579,107 69
Other Charges to Non-Active Asset Accounts.....	37,837,580 54
	<hr/>
	\$41,038,666 61

Less:

Capital Refunds	93,305 32
Government-owned Enterprises—Repayments of Non-Active Advances	1,164,523 15
Other Credits to Non-Active Asset Accounts.....	28,847 05
	<hr/>
	1,286,675 52

Net Increase	\$39,751,991 09
--------------------	-----------------

15. Consolidated Deficit Account was formerly designated as Consolidated Fund. It records the accumulated deficits, less surpluses, since Confederation. The increase of \$2,517,483,800.78 during the year may be explained as follows:—

Total Expenditures	\$5,322,253,505 27
Less: Charges to Non-Active Asset Accounts.....	41,038,666 61
	<hr/>
Expenditure charged to Consolidated Deficit Account....	\$5,281,214,838 66
Total Revenue	2,765,017,713 40
Less: Credits to Non-Active Asset Accounts.....	1,286,675 52
	<hr/>
Revenue credited to Consolidated Deficit Account.....	2,763,731,037 88
Net Increase	\$2,517,483,800 78

16. *Contingent Liabilities.*—In addition to the direct debt recorded in the Balance Sheet, the Government of Canada has indirect liabilities in consequence of guarantees given. Particulars of contingent liabilities, as at March 31, 1943, were set out on pages 33 and 34 of the Public Accounts, 1943. In fulfilment of the guarantees listed therein, \$11,825,854.89 was paid out during 1943-44:—

- (a) The Dominion-Provincial Taxation Agreement Act, 1942, provides for payment to each province of the amount by which collections in any year of its tax on the sale of gasoline are less than the net receipts from this source in the fiscal year ended nearest to December 31, 1940. The gasoline tax revenues thus guaranteed aggregate \$56,734,905.96. During the fiscal year, payments totalling \$11,756,608.46 were made as follows: British Columbia, \$480,132.75; Manitoba, \$334,206.55; New Brunswick, \$399,172.50; Nova Scotia, \$696,490.48; Ontario, \$7,440,329.71; Prince Edward Island, \$46,884.66; Quebec, \$1,863,369; Saskatchewan, \$496,022.81.
- (b) Payments under the Home Improvement Loans Guarantee Act, 1937, amounted to \$65,339.71. The cumulative total of loss claims paid to March 31, 1944, was \$446,234.17. Of this amount, \$39,785.17 had been recovered as at that date.
- (c) \$3,900 was paid under the guarantee given to the chartered banks by Commodity Prices Stabilization Corporation Limited in respect of advances made by them during 1942-43 to assist in the production of logs or lumber.
- (d) \$6.72 was paid during the year under the guarantee by Commodity Prices Stabilization Corporation Limited of advances made by the chartered banks in order to facilitate the purchase, during the summer of 1942, of coal, coke or briquettes for residential heating.

17. The Contingent Liabilities of the Dominion as at March 31, 1944, are set out in the Public Accounts as Schedule V to the Balance Sheet, Guaranteed Securities and other Guarantees.

REVENUES

18. Revenues and credits for the fiscal year ended March 31, 1944, were \$2,765,017,713.40, an increase of \$515,521,536.11 over the corresponding total of the previous year. A comparison by classifications with those of 1942-43 is:—

	1942-43	1943-44
Ordinary	\$2,182,798,758 83	\$2,570,094,423 99
Special	61,961,746 18	193,636,613 89
Credits to Non-Active Assets.....	4,633,056 67	1,193,370 20
Capital Refunds	102,615 61	93,305 32
	<u>\$2,249,496,177 29</u>	<u>\$2,765,017,713 40</u>

19. *Capital Refunds.*—Refunds of previous years' expenditures and other credits to Capital Account during 1943-44 totalled \$93,305.32. Transactions: on account of canals, \$4,086.45; railways, \$1.00; and miscellaneous public works, \$89,217.87.

20. *Credits to Non-Active Assets.*—Included are \$164,523.15, which is a reduction in indebtedness of the Canadian National (West Indies) Steamships Limited, and \$1,000,000, being repayment by the Canadian Pacific Railway of a non-interest bearing loan made under the Unemployment Relief Act, 1932.

21. *Special Revenues.*—The purpose of this account is to record refunds and adjustments of special and war expenditures of previous years, donations, war and other non-recurring revenues which have not been classified as ordinary revenue. Receipts and credits on Special Account amounted to \$193,636,613.89, or \$131,674,867.71 more than in the previous fiscal year. The items making up this total were:—

Canadian National Railways	
Net credit due to increase in Dominion's equity in Canadian National Railways	\$ 37,837,580 54
Canadian Wheat Board—	
Reduction in the reserve established to meet operating deficits of the Board, on the basis of calculations made as of July 31, 1943.....	2,970,769 57
War Appropriation Acts—	
Refunds of previous years' war expenditures.....	44,248,846 85
Miscellaneous war revenues.....	48,506,925 12
Sale of surplus assets.....	6,161,983 17
Transfer of investments in plant and equipment for Polymer Corporation Limited and five other Crown plants from Consolidated Deficit Account to Active Assets—Loans and Advances to Commodity Companies	53,447,641 49
Refunds of previous years' special expenditures.....	220,971 23
War donations, \$216,280.92, and non-war donations, \$615.....	216,895 92
Balance of award, "I'm Alone" case.....	25,000 00
	<u>\$193,636,613 89</u>

22. The credit on Canadian National Railways account was applied in accordance with the provisions of the Canadian National Railways Capital Revision Act, 1937. The reduction in the reserve established to meet the operating deficits of the Canadian Wheat Board is an accounting adjustment occasioned by further improvement in the Board's balance sheet position between July 31, 1942, and July 31, 1943, with respect to 1939 and 1940 wheat crop accounts.

23. The total of \$44,248,846.85 classified as refunds of previous years' war expenditures consists of recoveries which are applicable to previous fiscal years' expenditures or which cannot readily be allocated to current or previous years' accounts or to specific departmental War Appropriation allotments.

24. Miscellaneous war revenues totalling \$48,506,925.12 include the net profits derived from the operation of Crown companies and plants, rentals of buildings and equipment the cost of which has been charged to War Appropriations, licence fees with respect to war activities, and fines and forfeitures received for infractions of wartime regulations.

25. The \$53,447,641.49 item adjusts previous years' war expenditures, to the end that the investment in plant and equipment for the Polymer Corporation Limited and five other Crown plants is recorded as Active Assets.

ORDINARY REVENUES

26. Revenues on ordinary account amounted to \$2,570,094,423.99, an increase of \$82,894,423.99 over the revenue forecast by the Minister of Finance in his Budget Speech of March 2, 1943. A comparison of the Budget estimate and the realized revenue for the year is:—

	Estimated	Collected
Customs duties	\$ 100,000,000	\$ 167,882,089 30
Excise duties	135,000,000	142,124,330 82
Excise taxes	508,200,000	638,619,292 01
Income taxes		
Personal	930,000,000	813,435,127 21
Corporation	300,000,000	311,378,714 39
Interest and dividends, etc.....	26,000,000	26,943,193 65
Excess profits tax.....	550,000,000	468,717,840 27
Succession duties.....	18,000,000	15,019,830 85
Miscellaneous taxes	7,000,000	7,691,065 76
Tax revenue	\$2,574,200,000	\$2,591,811,484 26
Non-tax revenue	138,000,000	133,282,939 73
Total tax and non-tax revenue.....	\$2,712,200,000	\$2,725,094,423 99
Less: Estimated refundable portion Personal Income Tax and Excess Profits tax.....	225,000,000	155,000,000 00
	\$2,487,200,000	\$2,570,094,423 99

Department of Agriculture

27. Surveys were made of accounting systems in use at several of the District Fruit and Vegetable offices. Recommendations were made to the Department to the end that field receipts be more adequately recorded. A control account of Revenue was inaugurated in these offices.

Department of Finance

28. An examination of the system of accounting and of internal control at the offices of the National Housing Administration resulted in representations being made that reorganization of the existing accounting procedures was necessary to safeguard the revenues and to permit the exercise of a continuous control over expenditures. In consequence of these representations, a Treasury office was established on April 1, 1944, to consolidate and reorganize the accounting services.

29. In June, 1940, a pensioner informed the Board of Pension Commissioners:—

I want you to take \$7 off my pension cheque every month for the duration of the war to help win the war.

The offer was accepted and the Chairman of the Board, in acknowledging the gift, stated:—

An arrangement has been made for the creation of a War Donations Fund, into which all such gifts are being paid. This action is being taken in regard to your donation.

\$7 was deducted monthly from the pension and credited as revenue to War Donations account. In May, 1943, the pensioner requested that the contributions be applied to purchase Victory Loan bonds and War Savings Certificates for him, subsequently explaining that this had been his original intention. The contributions were then invested in Victory Loan bonds. As the deductions had been credited to Consolidated Revenue Fund, a question thus arose as to the existence of authority to draw on the Fund without legislative sanction. The matter was referred by the Department of Finance to the law officers, who gave the opinion that, as there was nothing in the correspondence which could be construed as an intention on the part of the pensioner that the moneys should be used to acquire War Savings Certificates or bonds for him, the pensioner was not entitled to any credit in respect of the amount of \$7 deducted

from his pension each month during the period in question. Accordingly, the sum involved was transferred to a Suspense account as an unauthorized payment. Vote 477 for the fiscal year 1944-45 approves the payment.

Department of Fisheries

30. A number of lessees of fishing rights have enlisted. The Department has refrained from cancelling the leases and has waived, while the lessee is in a Service force, obligations to pay rentals and to perform development work. Rental waivers in the fiscal year totalled \$144. The Department relies on Order in Council P.C. 2401 of June 7, 1940, as authority for the action taken.

Department of Insurance

31. Penalties amounting to \$3,931 were collected in the fiscal year from companies for delay in filing certain statements within the time specified by the statutes under which they are authorized to transact business in Canada. Amounts totalling \$3,840 were subsequently refunded by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, 1931. In addition, penalties totalling \$1,650 incurred but not paid were remitted under the same authority.

Department of National Defence—Army

32. Audits at District and Command headquarters disclosed a lack of uniformity in the application of instructions of the Adjutant General with respect to the receipt and recording of cheques, money orders and other securities. It was also found that District and Command records were not always adequate to maintain proper control of cash items. Subsequent to the close of the fiscal year, the subject was drawn to departmental notice. Remedial action has been taken.

Department of National Defence—Air

33. Audits in September, 1943, at No. 31 elementary flying training school (De Winton) disclosed that rentals totalling \$11,621.25, as of June 13, 1943, had not been remitted to the Receiver General. \$6,714 was forthwith paid. The balance, together with current rentals, was paid on April 11, 1944. At No. 12 (Goderich) it was observed that over a period approximating two years, no rentals were collected from civilians occupying quarters at the school. On October 22, 1943, Routine Order 2151 outlined the action to be taken at all schools and Service units with respect to rentals and the remitting of receipts to the Receiver General.

34. After a test examination of records relating to the United Kingdom Government's contribution in kind to the British Commonwealth Air Training Plan, it was recommended that appropriate action be taken by administrative authorities to verify all vouchers and entries. This has been done for the period from July 1, 1942, to March 31, 1944. The effect has been that of reducing the amount credited to the United Kingdom Government by \$260,204.13.

35. Audit tests disclosed that it was the practice to credit to the British Commonwealth Air Training Plan all sums received as handling charges on goods and services supplied to the United States Air services. In view of the fact that the cost was frequently borne by Air services operated independently of the Plan, it was suggested that an administrative survey be made. This was done, with the result that receipts totalling \$260,588.44 were transferred from the Plan's accounts to the credit of Canada.

Department of National Revenue CUSTOMS AND EXCISE DIVISIONS

36. Reference was made last year, in (c) of Para. 41, to Orders in Council, made under the authority of the War Measures Act, with respect to drawbacks on imported coal used in the manufacture of coke for home consumption. On May 9, 1944, a further Order in Council,

P.C. 80 3440, was made under the authority of section 12 (1) of the Customs Tariff Act and section 284 (l) of the Customs Act. This Order directs that:—

Whenever it appears to the satisfaction of the Minister that the process of manufacture into which imported goods have entered has resulted in the production of saleable by-products, the drawback otherwise payable in respect of such imported goods shall be reduced by a sum proportionate to the value of such by-products; that is to say, by a percentage equivalent to the percentage value of the by-products in relation to the total value of the goods manufactured or produced, excepting that drawback claims filed in respect of bituminous coal converted into coke shall be paid in respect of the full quantity of coal processed and represented in the coke covered by the drawback claim, without deduction for merchantable by-products or waste.

If it should be that the intent of Parliament is that the words "when converted into coke" in items 1019, 1049 and 1070 of the Customs Tariff Act are to be given their general and ordinary meaning, the regulation trenches on the legislative power, because the effect of the Order in Council is to permit administrative officers to construe "coke" as including such by-products as ammonia, tar, gas and light oil.

37. Reference was also made in Para. 44 (a) to the practice of refunding 90 per cent of customs import duty and taxes paid on certain articles temporarily imported for designing and copying purposes. Suitable authority for paying such refunds (or drawbacks) has since been provided by Order in Council P.C. 95/8660 of November 10, 1943.

38. Section 161 of the Excise Act provides, in part, that:—

161. (2) No permit shall be granted for the removal of any spirits for export in bond unless the person applying for the same has paid to the collector or sub-collector a validation fee of twenty cents for every gallon of the strength of proof to be removed as provided by regulations made in that behalf by the Governor in Council: Provided no fee shall be payable upon the export of denatured alcohol or specially denatured alcohol: Provided further, that the fee hereby imposed may be reduced or abolished by the Governor in Council if such reduction or abolition appears to be in the public interest.

Although the Governor in Council had not authorized any reduction or abolition, audits disclosed that validation fees were not being collected on spirits exported in bond for pharmaceutical or industrial purposes or for use in hospitals. The Department advises that Excise officers were being instructed "that export shipments of any spirits from Excise warehouse for any purpose will be subject to the validation fee."

39. It has long been administrative practice to treat proceeds of seizures as available to defray seizure expenses, regardless of the Revenue statute involved. The consequence was that moneys derived from Customs seizures have been applied to the cost of Excise Act enforcement, because proceeds from seizures under the latter Act were generally inadequate to defray expenses. On the matter being submitted to the Department of Justice, it was ruled that the regulations made by the Governor in Council with respect to seizures must "be regarded as *ultra vires* in so far as they purport to create a fund out of which expenses and awards in connection with customs and excise seizures can be paid at the will of the Minister of National Revenue"; also that "proceeds from the sale of each lot of forfeited goods must be treated separately so far as expenses and awards to informers are concerned." The consequence is that, when proceeds of a seizure are insufficient to bear the cost, the deficiency is chargeable to an appropriation.

40. Excise taxes derived from (a) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (b) stamp taxes on Post Office money orders, postal notes, letters and post cards are not included in the Department's statement of revenues. The collections are reported by the Post Office Department as Postal Revenue. The sum may be substantial because chapter 11 of the Statutes of 1943-44, which amends the Special War Revenue Act, increases the tax on letters and post cards, with certain exceptions, from one cent to two cents, effective from April 1, 1943.

41. Section 105 of the Special War Revenue Act, as amended by c. 11, Statutes 1943-44, provides that:—

105. (1) A deduction from, or refund of, any of the taxes imposed by this Act may be granted:—
(c) where the original sale or importation was subject to tax, but exemption is provided on subsequent sale by this Act.

Chapter 11 also repealed section 91, which had provided that a refund of the consumption or sales tax may be granted

when goods on which the tax has been paid are sold by any person not licensed under this Part to a licensed wholesaler.

The Department considers that (c), above quoted, provides authority to refund taxes paid by unlicensed persons when they sell goods to those who are licensed to purchase without paying the tax. The repeal of section 91 cancelling the authority to refund, the application being given to section 105 is questionable. A legislative amendment would appear to be desirable.

42. In the year 1943-44 jewellers were permitted to make weekly returns and pay the retail purchase tax in cash instead of by means of excise tax stamps attached to the daily statements of sales, as required by section 142 (3) of the Special War Revenue Act. A departmental ruling, inconsistent with section 135 (1) of the Act, permitted entertainment tax to be accounted for "by affixing the stamps on a daily statement of sales instead of to each individual bill or invoice." Amendments to the Act, c. 48, Statutes 1944-45, now make the practices permissive.

43. Section 102 of the Special War Revenue Act vests a power in the Minister to appoint persons to sell stamps prepared for the purposes of the Act. By Order in Council P.C. 67 932 of April 22, 1939, it is directed that chartered banks and other persons authorized to sell excise stamps "may be allowed or paid a remuneration or commission at the rate of 2 per cent of the face value of all individual purchases... amounting to \$10 or over, such commission to be allowed or paid at the time of purchase and that no commission be allowed or paid on purchases of stamps the total face value of which is less than \$10." In the fiscal year \$199,621.65 was deducted as commissions at time of purchase. The Revenue is thus under-stated by that amount. The action taken brings under consideration the power of the Governor in Council to exercise an appropriating power with respect to revenue. The Act does not specifically vest any such power in the Governor in Council. No exception could be taken to the regulation were the commission a charge to an administrative vote.

44. Order in Council P.C. 101/1185 of February 24, 1944, approves the following recommendation of the Treasury Board:—

The Board recommend that authority be granted, under the provisions of section 33 of the Consolidated Revenue and Audit Act, for the refund to the Commodity Prices Stabilization Corporation Limited, of customs duty and war exchange tax amounting to \$421,572.40 paid on raisins bulk-purchased by them and dutiable on importation under the Intermediate Tariff, this sum representing the duty and war exchange tax on the difference between the quantity of raisins imported from the United States during the calendar year 1943 and the average importation from the United States during the three calendar years 1939, 1940 and 1941, this refund being recommended by the Wartime Prices and Trade Board as a means of reducing the trading losses to the corporation on this commodity.

Section 33 vests in the Governor in Council the power to remit any duty or toll "whenever he deems it right and conducive to the public good." In this instance the apparent purpose is that of relieving an appropriation of a charge which otherwise would fall on it.

45. Attention is drawn to five orders in council, made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, because: (a) each anticipates the levy of a tax, and (b) it is generally accepted that under the system of responsible government all grants of public money, either direct or by way of prospective remission of taxes imposed by statute, are in the discretion of Parliament:—

P.C. 149/6991 of September 4, 1943, which exempts from customs duty and taxes, equipment, supplies and containers to the value of \$215,000 (U.S.) imported or to be imported by Ayerst, McKenna & Harrison Limited, Montreal, in the period February 1, 1941, to December 31, 1944.

P.C. 134/7263 of September 17, 1943, which exempts from levy 60 per cent of the customs duty and taxes on machinery and accessories to the value of \$25,000 (U.S.) to be imported within nine months from the date of the Order in Council by The Wool Combing Corporation of Canada.

P.C. 151/7263 of September 17, 1943, which exempts from customs duty and taxes, equipment and supplies to a value not exceeding \$3,500 (U.S.) to be imported by Dr. Catherine F. MacPherson, McGill University.

P.C. 154/8855 of November 17, 1943, with respect to duty and taxes on importations of Canadian tallow, previously exported to the United States, by W. C. Hardesty Company of Canada Limited, to December 31, 1944.

P.C. 76/9400 of December 8, 1943, and earlier orders in council exempting from sales and excise taxes and excise duties, domestic purchases by the International Red Cross Delegate, the representative of the International Y.M.C.A. and by such other Voluntary Organizations as may be approved by the Minister of National Revenue.

46. Remissions and refunds of customs duties, excise duties and excise taxes during the year were made under authority of section 33 of the Consolidated Revenue and Audit Act, 1931, or section 3 of the War Measures Act. Totals were: refunds \$539,836.54; remissions \$2,918,628.53; and remissions of penalties, interest, Exchequer Court costs, etc., \$140,697.03. The \$539,836.54 refunded is shown as part of the departmental statement of revenue for the fiscal year. The sums stated above do not include:—

- (a) refunds or remissions of customs duties and excise taxes on materials and plant equipment, etc., imported or purchased in Canada, for the fulfilment of war orders and contracts of the United Kingdom or Allied Governments, including British Dominions, and for certain other activities associated with the war; nor
- (b) reductions in revenue as a result of changes in the rates of duties and taxes by order in council under the provisions of section 284 of the Customs Act, or under the War Measures Act.

Refunds and/or remissions of \$1,000 or more were granted as follows:—

	Refunds	Remissions
Ackroyd Bros.	\$	\$ 1,075 10
Agriculture, Dept. of, Province of Quebec.....		57,821 56
Aluminum Company of Canada, Ltd.....		4,021 60
*American Can Company.....	9,014 61	191,043 80
Angora Mfg. Co. Ltd.....	1,479 90	1,041 60
Associated Screen News Ltd.....		36,312 19
Ayerst, McKenna & Harrison Limited.....	147 15	22,326 92
Borden Company Limited, The.....	1,551 27	
Bouchard, Albertus		3,072 51
Bristol Aircraft Products Ltd.....		5,244 16
Canada and Dominion Sugar Co. Ltd.....		2,697 30
Canada Malting Co. Limited.....	1,308 00	
Canadian Associated Aircraft Limited.....		2,108 48
Canadian Carbon Co. Ltd.....		15,168 20
Commercial Alcohols Ltd.....		6,503 09
*Commodity Prices Stabilization Corporation Limited.....	421,572 40	
Davie Shipbuilding and Repairing Co. Ltd.....		13,300 65
Dominion Foundries and Steel Ltd.....	13,161 32	
Electro Metallurgical Co. of Canada Ltd.....	26,976 60	
Fleet Aircraft Limited.....		48,727 21
General Films Limited.....		21,100 29
Godfrey, S. Ltd.		4,184 60
Hebrew Communities in Canada.....		70,099 56
Hotel Dieu St. Valier de Chicoutimi.....	1,117 77	265 00
*Imperial Oil Limited.....		99,664 99
International Business Machines Co. Ltd.....		15,034 78
Kik Beverages of Halifax.....		1,163 34
Luxfer Prism Company Ltd.....		1,493 44
MacDonald, W. C., Inc.....	6,836 80	201 17
MacMillan, H. R. Export Co. Ltd.....		2,211 00
Maritime Central Airways, Ltd.....		19,442 93
Maritime Pant Mfg. Co. Ltd.....		2,045 05
*Melbourne Merchandising Ltd		149,180 03
Mode Dress Mfg. Co.....		2,737 39
*Montreal Suspenders and Umbrellas Ltd.....		81,637 50
*Munitions and Supply, Department of.....		187,565 79
National Committee of the Russian American Section I.W.O. for Medical Aid to the U.S.S.R.....	2,752 51	
Navy League of Canada.....	5,185 19	
Norman Grad Company Ltd, The.....		2,790 34
Pall Mall Specialties.....		3,493 41
Pelletier Glove Manufacturing Co. Ltd.....		1,185 99
*Polymer Corporation Limited.....		1,425,549 19
Provost, Rene		1,858 92
Regent Knitting Mills Limited.....		1,085 74
Reliable Manufacturers' Supplies Co.....		1,778 98
Research Enterprises Limited.....		52,343 01
Ryerson Film Service		1,648 82
Seamen's Fur Vests War Project.....	415 33	650 00
Shell Oil Company of British Columbia.....		2,889 70
Smith, Werner G. Ltd.		5,963 77
Standard Oil Company of British Columbia Ltd.....	33,855 80	
Swift Canadian Company Ltd.....	6,343 52	39 17
Sykes, David		1,176 63
Tremblay, Emile C.		1,039 09
Toronto Carpet Mfg. Co. Ltd.....		13,357 60

	Refunds	Remissions
Vetcraft Factories		5,979 87
Webster and Sons Limited.....	1,263 49	
Whitaker, G. and Co. Ltd.....		29,305 72
White Company Ltd., The.....		1,442 54
Woodhouse and Company.....		1,276 10
Wool Combing Corporation of Canada.....		3,275 67
*Zephyr Looms and Textiles Ltd.....		386,802 36
Re items marked*		

American Can Company.—This refers to plate imported from the United States to keep tin can prices within the fixed ceiling prices.

Commodity Prices Stabilization Corporation Limited.—This refers to raisins imported from the United States in 1943, the refund being recommended by the Wartime Prices and Trade Board as a means of reducing the trading loss to the Corporation on this commodity.

Imperial Oil Limited.—This refers to replacements of gasoline delivered to the United States Army Air Force and to gasoline landed from a vessel undergoing repairs in Canada; and to normal butane imported in exchange for an equivalent quantity of butane butylene exported.

Melbourne Merchandising Limited.—This refers to wool, imported from countries under the intermediate tariff, to ensure the supply.

Montreal Suspenders and Umbrellas Ltd. and Zephyr Looms and Textiles Ltd.—These remissions, consisting of excise taxes (35%) and penalties, were made on the ground that it was the understanding of these firms and the Department of Munitions and Supply, at the time of contracting, that the taxed articles (certain web equipment for military use) would not be subject to this tax.

Munitions and Supply.—This refers to steel ingots, imported from the United States to supplement the Canadian steel production for the war programme, on which the import duty and war exchange tax were remitted to enable them to be sold by the Department to the Steel Company of Canada, for sale in Canada at ceiling prices.

Polymer Corporation Limited.—This refers to machinery and equipment, plans, drawings, etc., in connection with the synthetic rubber plant at Sarnia, Ontario.

TAXATION DIVISION

47. Audit tests and surveys were made of the methods of collecting and accounting for the revenues at a number of the district offices. Staffs, though efficient, are inadequate in numbers to handle the current volume of transactions. The attention of the Department was directed to various practices and conditions relating to the safeguarding of the revenues which were considered to merit departmental consideration and action.

48. Taxes exigible under the Income War Tax Act, the Excess Profits Tax Act and/or the Succession Duty Act were refunded or remitted by authority of the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, 1931, and/or section 3 of the War Measures Act, as follows:—

Name	Amount
Bates and Innes Limited, Carleton Place, Ont.....	\$ 1,879 67
Perron Gold Mines Limited, Perron, Quebec.....	43,462 91
Canadian General Transit Co. Limited, Montreal, Quebec.....	30,322 69
Ventures Limited, Toronto, Ont.....	105,200 00
Gillies Bros. Limited, Braeside, Ont.....	7,783 42
Dominion Foundries and Steel Limited, Hamilton, Ont.....	125,322 53

In addition to the foregoing, there was remitted under the same authority an unascertained amount in respect of the 3 per cent penalty interest payable by Joseph Alfred Rouleau and Albini Bouchard, respectively, both of Matane, Quebec, for the year 1938.

Department of National War Services

49. Defalcations of \$6,698.51 were revealed during the fiscal year. They were the acts of the Assistant Chief Treasury Officer servicing the Department. The employee was convicted and sentenced to three years' imprisonment. Part of the loss arose out of handling of revenue; the remainder was with respect to expenditures. The officer was bonded for \$1,500, and action was taken, subsequent to the close of the fiscal year, to recover that amount.

Post Office Department

50. Gross revenues were \$73,040,224.63. Expenditures amounted to \$60,418,488.06, of which \$11,933,479.41 was paid out of postal revenues and \$48,485,008.65 charged to parliamentary appropriations. The financial outcome of the year's operations may be regarded as approximate only, because: (a) it does not take into consideration services rendered without charge by, or to, the Post Office; and (b) Special War Revenue Act taxes are included in postal revenue—the sum paid by use of postage stamps cannot be accurately established, but the tax, so far as money orders and postal notes are concerned, amounted to \$824,874.90.

51. Payments in advance for (a) postage on printed matter mailed under permit, (b) postage meter and postage register machine impressions, and (c) post office boxes and drawers, are included in the revenues without an offsetting liability being recorded. Conversely, deferred charges for postage on parcels, newspapers, periodicals, etc., are not invariably brought to account in the fiscal year in which the service was rendered.

52. There is an increase of \$671,655 over the previous year's postal revenue disbursements on account of transit charges on Canadian mail forwarded through foreign countries. This arises, in part, by reason of the fact that there has been a considerable increase in trans-Atlantic air mail traffic and also because payments made for transit postage are not for set periods and are not made at regular intervals. Payments out of revenue were \$537,762 to the United States and \$139,019 to the United Kingdom Government (for trans-Atlantic mail service) in the fiscal year 1943-44, whereas there were no corresponding payments during the fiscal year 1942-43.

53. The decrease of \$145,663.82 in the postal revenue receipts from postage on parcels received from other countries for delivery in Canada is due in part to the fact that payments received from the United States in 1943-44 were for a six months' period only (July 1 to December 31, 1942), whereas in the previous year payments for twelve months were received (July 1, 1941, to June 30, 1942).

54. Audit tests of money orders, postal notes and postal note scrip were inconclusive because the Department had not maintained adequate accounting controls.

55. Experience demonstrates that each year the value of redeemed orders and notes is less than the value of those issued. As the value of lapsed orders is no longer transferred to revenue, it is apparent that there is being recorded a considerable liability which it is unlikely will have to be met. The amount of lapsed orders and notes (those outstanding after twelve months from the last day of the month of issue) has not been established since the close of the fiscal year 1940-41, therefore the amount involved cannot be stated.

56. It was departmental practice to treat as "profit in exchange on postal transactions with other countries" the premiums collected to meet exchange on Canadian money orders payable in U.S. funds. This situation has been corrected, in part, by the Department arbitrarily treating as a liability, rather than as revenue, the premiums collected in the last quarter of the fiscal year 1943-44. However, under the present method of accounting, it remains impracticable to establish the amount by which the actual liability is now under-stated.

57. Remittances by postal note stamps (scrip) during the fiscal year were: \$184,466.91 attached to postal notes and \$380,134.10 used separately. Among the causes for the introduction of "postal note scrip" was that of obviating payment of large commissions to postmasters who are compensated out of postage stamp sales. No fee is charged for scrip. Furthermore, remittances in this form are not subjected to the excise tax on remitting instruments.

58. Reference has previously been made to the practice of paying discounts, in some cases, to postage stamp, postage meter and postage register machine users who were not engaged in selling postage stamps to the public, and attention was directed to the fact that it appeared questionable if such persons may properly be regarded as "agents" of the Department, within the terms of section 7 (o) of the Post Office Act. This comment still applies.

59. Indemnities paid in respect of lost, insured and C.O.D. parcels during the year amounted to \$119,036.44 and recoveries of indemnities previously paid amounted to \$85,344.19, leaving \$33,692.25, which appears as a disbursement from Revenue on the Department's revenue statement. A portion of this may be recovered.

60. In addition to the \$10,659.10 for losses by fire, burglary, etc., shown in the Department's revenue statement, there was being carried, in suspense, as at March 31, 1944, \$23,920.94 representing losses not yet adjusted, including \$7,361.10 incurred prior to April 1, 1943.

61. Whenever revenues of a revenue post office exceed \$3,000, the postmaster's remuneration is subject to control by the Civil Service Commission. The compensation is based on: a percentage of postal revenue; commission on sales of money orders, postal notes, government annuities, unemployment insurance stamps, radio licences; rental of boxes; special allowances for night duty, etc. It continues to be observed in the audit that generally the Department is acting independently of the Civil Service Commission in fixing rates of remuneration. The Department recognizes that rates so fixed are paid without legal authority, but points out that, by reason of the fluctuations in revenue and because the postmasters in question pay assistants out of the sums received by them, it has been necessary, in order to attract and retain suitable officers, to apply a scheme which meets problems as they arise. The Department states that "the method of payment is flexible and from an administrative point of view it works satisfactorily."

62. As at March 31, 1944, 22 temporary postmasters, for post offices with revenues in excess of \$3,000, have been named by the Department to perform the duties of revenue postmasters who are absent on military leave. The Civil Service Act contemplates such appointments being made by the Civil Service Commission. The Department states that its action was influenced by the consideration that less confusion would result and the public interest be best served were a postmaster, who was leaving to perform military duties, permitted to nominate his wartime substitute and to make arrangements with his substitute for the continued employment of his staff and use of the existing post office facilities.

Department of Public Printing and Stationery

63. A \$37,352.85 surplus resulted from the year's operations of the Printing Branch. It was applied to liquidate the previous year's deficit of \$35,163.22. The \$2,189.63 balance was credited to Revenue. The Stationery Branch ended the year's operations with a deficit of \$5,101.43. This loss, together with the \$70,879.01 deficit of the previous year, is recorded in the accounts as a charge to the King's Printer's Advance Account, which is provided by section 38, as amended, of the Public Printing and Stationery Act:—

...the Minister of Finance may from time to time authorize the advance to the King's Printer, out of the Consolidated Revenue Fund of Canada, of such sums of money as the King's Printer may require to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions. All expenditures made under such advances shall be accounted for in like manner as other moneys expended for the public service...The amount of outstanding advances to the King's Printer, after deducting therefrom all amounts due to him by either House of Parliament or by the several departments shall at no time exceed the sum of seven hundred thousand dollars.

Consequences of the policy applied with respect to the deficits above mentioned are: (a) to reduce the sum available to the King's Printer in the form of working capital, and (b) to burden subsequent sales with a factor (in order to retrieve deficits) which has no relationship to work performed. A more desirable practice would be for the King's Printer to seek an appropriation to make good a deficiency, should unforeseen conditions of operation have that result.

Department of Secretary of State

64. An examination of records in the office of the Registrar of Trade Marks disclosed: (a) 39 instances where, extending over several years, fees totalling \$825 had not been deposited to the credit of the Receiver General; (b) that some registration files were either incomplete or missing, and (c) that certain applicants made it a practice to pay fees by means of cheques payable to the Registrar. The Registrar resigned and paid the amount of the deficiency. Changes in procedure to strengthen the system and to safeguard revenues have been put into effect.

Department of Transport

65. Imperialle Fuels, Limited, the lessee of water lots at Port Stanley, Ont., and Canadian Dredge and Dock Company, Limited, lessee of lots at Barricfield, Ont., made improvements to water lots covered by their respective leases. These capital improvements were financed by the Department permitting the lessees to make deductions from rentals payable. Thus, improvements were made to public property without recourse to parliamentary appropriations. The Department took steps to correct the administrative error, and Vote 587 of the 1944-45 Appropriation Act grants \$28,622.64 to cover the questioned expenditures.

Wartime Prices and Trade Board

66. Fines amounting to \$282,351.46 were received during the fiscal year for violations of the Wartime Prices and Trade Board regulations. Amounts totalling \$1,372 were subsequently refunded by order of the Governor General in the exercise of the pardoning power vested in him. The Board reported that at March 31, 1944, fines amounting to \$97,579 were outstanding, of which \$48,362.50 were in the hands of provincial and municipal authorities pending decision as to their final disposition. In addition, fines totalling \$7,285 were reported to be in abeyance pending the outcome of appeals.

APPROPRIATION GRANTS

67. A summary of the amounts made available by parliamentary appropriations, the expenditures therefrom, and the lapsed balances is:—

Appropriations		\$6,041,218,066 11
Expenditures	\$5,322,253,505 27	
Loans and Investments.....	566,849,276 00	5,889,102,781 27
Lapsed		\$ 152,115,284 84

68. An allocation, by sources of appropriation, is:—

	Appropriations	Expenditures	Loans and Investments	Lapsed
Annual Appropriation Acts.....	\$ 288,276,089 80	\$ 257,342,176 89	\$ 2,487,419 77	\$ 28,446,463 14
Continuing Appropriations.....	496,723,170 63	477,888,234 53	18,834,936 10	—
<i>War</i>				
War Appropriation Acts—Subject to allotment by Treasury Board	3,890,000,000 00	3,674,419,873 51	91,911,304 79	123,668,821 70
Advances under section 3.....	451,503,859 21	—	451,503,859 21	—
War Appropriation (United Kingdom Financing) Act.....	2,111,726 13	—	2,111,726 13	—
War Appropriation (United Nations Mutual Aid) Act.....	912,603,220 34	912,603,220 34	—	—
	<u>\$6,041,218,066 11</u>	<u>\$5,322,253,505 27</u>	<u>\$566,849,276 00</u>	<u>\$152,115,284 84</u>

69. *Annual Appropriation Acts*.—These granted \$288,276,089.80 for the fiscal year 1943-44. Expenditures were: \$257,342,176.89 for general purposes, and \$2,487,449.77 for active loans and investments. The total resulting expenditures were therefore \$259,829,626.66. The sum of \$28,446,463.14 granted by the Appropriation Acts lapsed at the year-end and was written off in accordance with the provisions of section 32 (1) of the Consolidated Revenue and Audit Act, 1931. Departments which had balances in excess of \$500,000 lapse were:—

Agriculture	\$2,298,257 10
Finance	1,659,804 31
Labour	3,326,778 08
Mines and Resources.....	871,139 65
Munitions and Supply.....	2,709,446 91
National Revenue	694,240 68
Pensions and National Health.....	1,732,302 44
Post Office	1,686,412 52
Public Works	1,527,302 92
Soldier Settlement of Canada.....	5,493,368 40
Trade and Commerce.....	503,259 22
Transport	4,635,708 60

70. Votes which had balances in excess of \$500,000 lapse were:—

Agriculture.—Votes 31 and 455 provided \$32,081,000 for wheat acreage reduction payments. Of this amount, \$1,130,654.28 lapsed.

Labour.—Vote 107 provided \$15,000,000 for the Government's contribution to the Unemployment Insurance Fund. Of this amount, \$2,655,578.26 lapsed.

Munitions and Supply.—Vote 69 provided \$4,500,000 for payments in connection with the movements of coal. Of this amount, \$2,704,253.67 lapsed.

Post Office.—Vote 244 provided \$14,081,859 for air and land mail services. Of this amount, \$803,141.53 lapsed.

Soldier Settlement.—Vote 532 provided \$6,600,000 for the purchase and improvement of lands for the purposes of the Veterans' Land Act. Of this amount \$5,001,652.95 lapsed.

Transport.—Votes 395 and 531 provided \$2,069,105 for the construction and improvement of airways and airports. Of this amount, \$1,079,389.90 lapsed.

Vote 530 provided \$3,000,000 for the construction of a ferry vessel for the Prince Edward Island ferry service. Of this amount, \$2,367,500 lapsed.

71. *Continuing Appropriations.*—In addition to expenditures incurred under the authority of annual appropriations, payments totalling \$477,888,234.53 were made under the authority of various statutes which authorize charges to Consolidated Revenue Fund without further appropriation. Expenditures for interest and other charges for servicing the public debt, old age pensions, provincial subsidies and compensation to provinces with respect to taxation agreements, and salaries of the Governor General, lieutenant-governors and judges comprised more than 80 per cent of the total.

72. Active loans and investments totalling \$18,834,936.10 were also made under the following statutory authorities:—

Canadian National Railways Refunding Act, 1938.....	\$17,200,636 92
Canadian National Railways Financing and Guarantee Act, 1940.....	1,180,150 36
Canadian National Railways Financing and Guarantee Act, 1941.....	38,904 53
Canadian National Railways Financing and Guarantee Act, 1942.....	985 05
Municipal Improvements Assistance Act, 1938.....	186,232 24
National Harbours Board Act, 1936.....	140,000 00
National Housing Act, 1938.....	88,027 00
	<hr/>
	\$18,834,936 10

73. *War Appropriation Acts.*—Appropriations to meet expenditures necessitated by the existence of a state of war, and to make such loans and advances as the Governor in Council deemed necessary or advisable for war purposes, totalled \$4,341,503,859.21, and were provided by:—

War Appropriation Acts, 1943.....	\$3,890,000,000 00
War Appropriation Acts (section 3).....	451,503,859 21
	<hr/>
	\$4,341,503,859 21

Expenditures made from these grants were for:—

General war purposes.....	\$3,674,419,873 51	
Loans and advances of a general nature.....	91,911,304 79	\$3,766,331,178 30
	<hr/>	
Advances under the provisions of section 3:		
Non-interest bearing—		
United Kingdom.....	254,548,083 86	
India.....	2,781,550 10	
Newfoundland.....	13,281 92	
French Committee of National Liberation....	2,153 46	
Greece.....	8,885 09	
Union of Soviet Socialist Republics.....	67,063 94	
	257,421,018 37	
Interest bearing—		
Union of Soviet Socialist Republics.....	9,082,840 84	
Foreign Exchange Control Board.....	185,000,000 00	
	194,082,840 84	
		451,503,859 21
		<hr/>
		\$4,217,835,037 51

74. The War Appropriation Acts provide that allotments to departments be made by Treasury Board. \$3,890,000,000 was available to Treasury Board for allotment and \$3,831,606,906.94 was allotted, leaving an unused balance of \$58,393,093.06. Departments disbursed \$3,766,331,178.30, leaving unexpended departmental balances of \$65,275,728.64, which, with the unallotted balance of \$58,393,093.06, resulted in a lapsed amount of \$123,668,821.70.

75. Section 3 of the War Appropriation Act, No. 3, 1943, as in previous years, reads:—

3. (1) The Government of Canada may act as the agent of the Government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly-owned by the Government of Canada to fulfil its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

76. Pursuant to the War Measures Act, the Exchange Fund Act and section 3 above quoted. Orders in Council P.C. 6840 of August 30, 1943, and P.C. 8895 of November 23, 1943, authorized loans of \$200,000,000 to the Foreign Exchange Control Board in addition to \$400,000,000 previously advanced. During the year, this authorization was exercised to the extent of \$185,000,000. The total of the outstanding advances to the Board as at March 31, 1944, was \$585,000,000. Interest is paid at the rate of 1 per cent per annum.

77. Under the authority of section 3 of the 1942 War Appropriation Act, Order in Council P.C. 7822 of September 1, 1942, approved the making of an agreement with the Government of the Union of Soviet Socialist Republics to establish a \$10,000,000 credit to finance the purchase by Russia of Canadian wheat and flour. As at March 31, 1943, \$917,159.16 had been advanced, and in the fiscal year 1943-44 further advances of \$9,082,840.84 were made. The total credit has consequently been used. The interest rate is 3 per cent per annum.

78. Recoverable advances, made since the outbreak of the war, under the authority of section 3 of the Act, to other governments, etc., and which were outstanding at March 31, 1944, amounted to \$1,085,642,915.30. This sum consists mainly of advances to:—

United Kingdom	\$415,897,298 67
Australia	292,957 90
India	2,781,550 10
Newfoundland	46,655 34
New Zealand	39,528 81
Norway	176,158 16
United States of America.....	72,269,651 02
Union of Soviet Socialist Republics.....	10,124,763 21
Foreign Exchange Control Board.....	585,000,000 00

79. *The War Appropriation (United Kingdom Financing) Act, 1942.*—Under this authority, \$2,111,726.13 was advanced to the Canadian National Railways to enable the Company to acquire certain of its sterling securities which had been repatriated from the United Kingdom.

80. *The War Appropriation (United Nations Mutual Aid) Act.*—This Act appropriated \$1,000,000,000 to be administered by a Mutual Aid Board to the end that war supplies be made available to signatory nations of the Declaration by United Nations dated January 1, 1942, and to any other nation or authority which may be designated by the Governor in Council as being associated with Canada in the prosecution of the present war. \$912,603,220.34 was spent in the fiscal year as a charge to this appropriation, leaving \$87,396,779.66 available for expenditure in subsequent fiscal years.

EXPENDITURES

81. Total expenditures in the fiscal year, including write-down of assets but exclusive of loans and advances treated as active assets, were \$5,322,253,505.27. A comparison by principal classifications with those of the previous year is:—

	1942-43	1943-44
General—		
Ordinary	\$ 561,251,063 00	\$ 630,380,759 90
Special	31,287,878 39	37,496,307 03
Capital	3,275,685 04	2,621,978 38
Government-owned Enterprises	1,248,621 13	1,306,961 21
Write-down of Assets.....	4,676,118 48	586,824 36
Other Charges	61,135,861 28	62,837,580 54
	<hr/>	<hr/>
	\$ 662,875,227 32	\$ 735,230,411 42
War Appropriation Acts.....	2,724,248,890 27	3,674,419,873 51
War Appropriation (United Kingdom Financing) Act.	1,000,000,000 00	
War Appropriation (United Nations Mutual Aid) Act.		912,603,220 34
	<hr/>	<hr/>
	\$4,387,124,117 59	\$5,322,253,505 27

82. The \$62,837,580.54 classified as "Other Charges" consists of an increase of \$25,000,000 in the general reserve set up in the Balance Sheet of Canada and \$37,837,580.54 relating to Canadian National Railways, referred to in paragraph 14 of this report.

83. The amount of \$1,306,961.21 for expenditures under the classification "Government-owned Enterprises" consists of the operating deficits of \$698,364.86 on the Prince Edward Island car ferry and terminals, \$29,488.66 for the Churchill Harbour and \$579,107.69 for non-active advances to the National Harbours Board. The material expansion in public enterprises of an industrial or commercial nature is not reflected in this classification, which, in accordance with past practice, comprises only the losses of and non-active advances to those Government-owned enterprises which were established before the war and which are operated as separate corporations.

84. *Capital Expenditures.*—Expenditures charged to appropriations classified as Capital in the schedules to the annual Appropriation Acts amounted to \$2,621,978.38. The charges were distributed as follows:—

Authority	Purpose	Amount
Vote 380	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration.....	\$ 939,880 81
Vote 383	Hudson Bay Railway—Construction and Improvements.....	59,882 47
Votes 395 and 531	Construction and Improvements of Civil Airways and Airports, including Lighting and Radio Facilities.....	989,715 10
Vote 530	Prince Edward Island Car Ferry and Terminals—construction of new car ferry	632,500 00
		<hr/>
		\$2,621,978 38

85. *Special Expenditures.*—These amounted to \$37,496,307.03, an increase of \$6,208,428.64 as compared with the previous fiscal year. Particulars are:—

<u>Authority</u>	<u>Purpose</u>	<u>Amount</u>
Vote 29	Prairie Farm Rehabilitation Act and Water Storage.....	\$ 1,811,305 27
Vote 30	Prairie Farm Assistance Act—Administration.....	216,777 47
C. 50, 1939	Prairie Farm Assistance Act—Advances to Prairie Farm Emergency Fund	2,577,647 17
Votes 31 and 455	Wheat Acreage Reduction Payments.....	30,950,345 72
Vote 32	Assistance to encourage the Improvement of Cheese and Cheese Factories	1,598,869 26
Vote 83	Extension of educational work in co-operative producing and selling among fishermen	48,116 90
Vote 109	Relief Projects (undischarged commitments).....	85,644 42
Vote 172	National Parks Bureau—Forest Conservation.....	22,609 33
Vote 173	Fur conservation and development of native crafts.....	74,022 14
Votes 316 and 513	Toronto Postal Station "A"—Improvements.....	26,908 00
Vote 456	Agricultural Research, in co-operation with the National Research Council	33,597 24
Exchequer Court Act, c. 34, R.S.	Exchequer Court awards—Escuminac, N.B.....	6,251 20
Vote 515	Claims and other expenses in connection with Unemploy- ment Relief Projects.....	44,212 91
		<u>\$37,496,307 03</u>

86. This classification was adopted in 1930-31 to cover expenditures for unemployment and agricultural relief and for unemployment relief projects initiated to alleviate the effects of the depression. Many charges now included under this heading are of the nature of Ordinary expenditures, consequently it is questionable if the present classification now serves the purpose originally intended, namely, to permit a fair year-to-year comparison of Ordinary expenditures.

ORDINARY EXPENDITURES

87. Ordinary expenditures totalled \$630,380,759.90 in 1943-44, a net increase of \$69,129,-696.90 over the corresponding total in the previous fiscal year. A comparison of appropriations and expenditures thereunder, classified by departments, is:—

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Lapsed</u>
Agriculture	\$ 9,344,555 00	\$ 8,841,402 94	\$ 503,152 06
Auditor General's Office.....	382,233 00	347,589 21	34,643 79
Chief Electoral Officer.....	88,587 39	88,127 73	459 66
Civil Service Commission.....	477,403 96	455,917 83	21,486 13
External Affairs	1,769,900 90	1,531,723 29	238,177 61
Finance	410,375,579 95	409,882,072 64	493,507 31
Fisheries	1,893,220 80	1,696,035 00	197,185 80
Governor General and Lieutenant Gov- ernors	234,411 48	222,041 99	12,369 49
Insurance	184,660 00	183,131 65	1,528 35
Justice	5,873,243 35	5,472,034 44	401,208 91
Labour	21,941,986 97	18,716,964 47	3,225,022 50
Legislation	2,685,789 36	2,639,835 67	45,953 69
Mines and Resources.....	11,441,344 48	10,588,573 36	852,771 12
Munitions and Supply.....	4,888,707 17	2,179,260 26	2,709,446 91
National Defence—			
Army	57,223 70	42,655 75	14,567 95
Navy	13,067 48	13,067 48	—
Air	12,450 00	12,450 00	—
National Revenue	18,414,899 98	17,720,659 30	694,240 68
National War Services.....	597,280 00	547,158 18	50,121 82
Pensions and National Health.....	56,573,665 10	54,841,362 66	1,732,302 44
Post Office	50,171,421 17	48,485,008 65	1,686,412 52
Prime Minister's Office.....	71,295 92	64,682 84	6,613 08
Privy Council.....	80,654 90	79,800 02	854 88
Public Archives	129,486 00	123,734 82	5,751 18
Public Printing and Stationery.....	237,461*68	234,761 56	2,700 12
Public Works	13,798,497 90	12,280,674 07	1,517,823 83
R.C.M.P.	6,886,840 23	6,677,804 47	209,035 76
Secretary of State.....	895,272 00	831,371 01	63,900 99
Soldier Settlement of Canada.....	1,272,120 00	836,944 93	435,175 07
Trade and Commerce.....	7,588,241 00	7,084,981 78	503,259 22
Transport	18,431,839 83	17,658,931 90	772,907 93
	<u>\$646,813,340 70</u>	<u>\$630,380,759 90</u>	<u>\$ 16,432,580 80</u>

Salary Payments

88. The observations now made relate to salary transactions generally and include those charged to War Appropriation.

89. On March 31, 1944, the Central Pay Office of the Comptroller of the Treasury was paying 93,117 employees. Accrued overpayments of the year, as recorded by the office, totalled \$10,377.15. By June 1 the amount had been reduced to approximately \$7,000. Audit tests over the final six months' period disclosed overpayments of \$1,405.45 and underpayments of \$227.54. The majority of these have since been adjusted.

90. Prior to November 1, 1943, if a husband and wife were both employed, cost of living bonus was payable to one only. Contrary to the regulations, the bonus was paid to a woman employed in the Department of National Defence (Army). Steps were taken to recover \$15 monthly of the \$284.96 overpayment, and \$135 was recovered by February, 1944. On March 15, 1944, the Treasury Board directed that \$34 be regarded as the sum due. \$101 was refunded to her. No explanation accompanied the direction of the Board.

91. A Clerk Grade 1, Customs and Excise Divisions, Department of National Revenue, was granted and paid an increase in pay one year in advance of his becoming eligible to receive it. Partial recovery was effected, but by Order in Council of November 10, 1943, the overpayment was approved. Thereupon the sum recovered was returned to the employee.

92. An employee of the Department of Munitions and Supply on leaving the public service was paid \$233.20 from Retirement Fund credits. The cheque was issued upon it being certified that no overpayments with respect to the employee were outstanding. An overpayment of \$79.32 was outstanding. No recovery of the amount was made in the fiscal year. Two other employees of the Department left the service owing \$58.42 and \$101.80, respectively, by reason of overpayments of salary. In these cases application was made to have Retirement Fund credits of \$53.93 and \$138.94 paid to the Department, to the end that sums be applied against overpayments on salary account. Cheques were issued payable to the Receiver General, but for reasons not satisfactorily explained the cheques were sent to the individuals and were negotiated by them. Recovery has been made in the present fiscal year.

93. A practice noted during the audit of the accounts of several departments was that of amending dates of separation in order to establish leave credits for employees who, after a break in service, were re-employed in other departments. In one instance, more than a year after a resignation was reported, an amended date of separation was entered in order that a break in service, which occurred between the date of resignation and the date the employee was appointed to a position with a higher salary in another department, would be treated as leave without pay. Thus leave credits, which could not have been otherwise granted, were established. The Civil Service Commission has since circularized departments as to the treatment to be accorded employees who have had a break in service.

94. When a permanent civil servant dies the rule is to pay salary for the whole month in which death occurred. This practice was established by an executive order made seventy years ago. In 1905 the practice, by Treasury Board Order, was extended to include persons (a) whose services, although characterized as temporary, were of permanent character, and (b) who had been continuously employed for at least three years. The trend is to disregard the first test and to treat three years' service as the requisite. Strictly regarded, it is questionable if there is statutory authority to pay salary after death.

95. Section 15 of the Civil Service Act contemplates that temporary employees, on first appointment, receive the minimum rate provided for the grade. The section provides, however, that in the case of temporary employees required in Canada, but outside the City of Ottawa, the Commission may, under certain circumstances, fix the rate at the prevailing rate of the locality. Relying on the authority of the War Measures Act, the Governor in Council (P.C. 1/1569 of April 19, 1940) vested in the Treasury Board a general power to regulate rates of pay on temporary appointment. Thus section 15 of the Civil Service Act was modified by permitting rates, higher than the minimum, to be paid in Ottawa. In the course of audit it was observed that some Ottawa appointments, made by the Civil Service Commission, at rates above the minimum of the classes, had not been approved by Treasury Board. On September 18, 1943, the Treasury Board instructed the Commission "that, in future, appointments at Ottawa at rates in excess of the minimum of the class should be submitted

for the prior approval of the Treasury Board." It was observed that throughout the fiscal year Treasury officers regarded certificates of the Civil Service Commission as conclusive proof that the rates had been authorized. In the present year the Treasury is making independent examinations.

96. An order in council of February 18, 1944, authorized a salary increase from \$900 to \$1,020 per annum, effective January 1, 1944, to a clerk on the staff of the National War Finance Committee. Regulations provide that salary increases may not be given retroactive effect beyond the beginning of the quarterly period in which the recommendation was received by Treasury Board. Notwithstanding this, the provincial committee concerned was advised that it would be in order to make payment out of moneys advanced, to the end that the increase take effect from November 1, 1943. On March 3, 1944, payment was made. The attention of the Department of Finance was drawn to the transaction. On April 12, 1944, an order in council was passed approving the increase effective from November 1, 1943.

97. The Income War Tax Act now requires that deductions at the source be made from salary payments to public employees. At the close of the calendar year 1943 a survey was made of practices in Treasury offices. It was observed that no deductions were being made from cheques issued in Canada to 168 persons, currently residing outside of Canada, in the service of the departments of External Affairs, Mines and Resources (Immigration Division), Pensions and National Health and Trade and Commerce. The total of annual salaries involved amounted to \$537,890. In certain instances allowances were also being paid. On an annual basis, these amount to \$329,747. Explanations provided were that the payments were not subject to deduction because (a) the individual does not come within the scope of the Act, or (b) the salary is not income for taxation purposes, by reason of the exception made by section 9 (1) (f) of the Act.

98. Instances were observed where deductions were not currently being made from the compensation paid to non-residents who were under short term engagements to perform public duties in Canada. The cases were brought to the notice of those concerned.

99. Orders in council, mainly at the instance of the Department of Munitions and Supply, were made during the year to fix salary rates and per diem allowances to persons temporarily located in the United States. These orders in council specify various sums as representing reimbursement of living expenses, and direct that such amounts be not treated as forming part of the employees' remuneration. In twelve instances the sums so designated range from \$1.65 to \$3.20 daily. In eight other orders the amounts involved are \$4.50, \$5, \$7.50, \$8, \$10 and \$12.

100. Income War Tax Act regulations require that employers report "commissions, directors' fees and other like remuneration of \$100 or more paid or credited, whether or not Income Tax has been deducted at the source, together with such amounts of less than \$100 from which tax has been deducted." This has been interpreted to include fees paid to writers, artists, etc. Review of returns submitted to the Taxation Division indicates that the requirement was not invariably observed by the National Film Board.

101. Section 3 of the Income War Tax Act, as amended by c. 14, Statutes 1943-44, provides that:—

Any payment...in connection with any duty, office or employment, whether as allowances on a per diem or other periodic basis, living allowances or expenses, or otherwise...shall be salary of such person and taxable as income for the purposes of this Act...

During the fiscal year the following exceptions were made by executive orders:—

- (a) By Order in Council P.C. 1/4434 of May 28, 1943, made under the War Measures Act, "and all other enabling powers in that behalf", amounts paid on a per diem basis to 19 employees of the Department of Munitions and Supply in the United States were declared not to be part of the remuneration or other income of the employees for taxation purposes.
- (b) Order in Council P.C. 164/7263 of September 17, 1943, made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, authorizes the Minister of National Revenue to remit such tax as may be computed as being payable for the years 1940, 1941 and 1942 by 91 persons employed abroad by the Department of Munitions and Supply; "such remissions to be conditional upon certification by the Minister of Munitions and Supply that each of the said persons proceeded overseas or abroad on the understanding that he (or she) would be exempt from Income Tax in respect of remuneration under whatever heading paid on salary and allowances received by them while overseas or abroad."

- (c) Allied with these two Orders in Council is P.C. 57/8660 of November 10, 1943—it is silent as to the statutory authority under which made. It makes a division of the remuneration paid in the period January, February and March, 1943, to 48 outside-of-Canada employees of the Department of Munitions and Supply (including 2 employees in Newfoundland who had been the subject of Order in Council P.C. 108,6181 of August 4, 1943) and 4 employees of War Supplies Limited, and directs "that the amounts deemed to have been paid by way of reimbursement of expenses to such employees...shall not be deemed to be part of the remuneration or other income received by such employees respectively and shall not be subject to income tax."
- (d) Order in Council P.C. 89,8496 of November 3, 1943, made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, directs that income tax of \$2,702.30 "imposed upon A. J. Hills, presently Special Executive Assistant to the Minister of Labour, by reason of including as part of his taxable income the allowance received by him from the Government to reimburse him for the additional expense incurred by reason of being absent from his established place of residence during the years 1940 and 1941, be remitted."
- (e) P.C. 125/621 of February 2, 1944, made under the authority of the War Measures Act, authorizes sums not exceeding \$20 per diem to be paid to A. L. Lawes, Technical Adviser to the Canadian Shipping Board, Washington, on and from April 1, 1943, and directs that \$10 thereof "shall not be deemed to be part of the remuneration or other income of the said employee for the purposes of taxation under the Income War Tax Act, as amended."

Department of Agriculture

102. *Prairie Farm Rehabilitation Administration*.—An audit survey was made of machinery inventories at Swift Current. Records as of December 31, 1943, place a value of \$361,517.82 on equipment in charge of the Director of Rehabilitation for water development and land utilization work, and \$248,069.41 on that for cultural work in charge of the Director of the Experimental Farm Service. It was suggested to the Department that more comprehensive records be set up and that consideration be given to centralizing of control over all equipment and supplies. The Department advises that it does not consider the latter suggestion one which should now be adopted because it anticipates that, in the course of time, an operating section will be set up in connection with the development work at irrigation projects.

Department of Finance

103. *Civil Service Superannuation Act*.—This Act has as an objective that of encouraging civil servants to remain in the public service until retired on pension. Since 1930 various annual unemployment relief Acts have provided schemes of public employment until the individuals were able to secure gainful employment elsewhere. By reason of these differences in purpose, attention is drawn to an administrative act, although no expenditure resulted therefrom in the fiscal year under review. An engineer within the phrase, "men of the required professional qualifications presently unemployed and in need of relief", was assigned in 1933 by the Department of National Defence to administrative duties on an unemployment relief project for single, homeless men. The governing Order in Council, P.C. 422 of March 20, 1933, authorized payment of allowances to such administrative personnel, that to an engineer being \$100 a month with board and lodging. In 1936 he qualified as a contributor under the Superannuation Act and expressed a willingness to pay contributions for the relief project service. The application was rejected after obtaining an opinion from the Department of Justice. In 1944 an opinion of the law officers was again solicited. The material part of the opinion given is:—

In the case of *Salmo Investments Limited v. The King*, the Supreme Court of Canada held that persons so employed were officers or servants of His Majesty and following this opinion I think there can be no doubt that they were employed in the Civil Service as that term is defined in the above mentioned Act. In the circumstances service by such person can be counted as service for the purposes of this Act.

Salmo Investments Limited claimed \$24,692.85 for damage to its property by reason of slash burning operations during highway construction in British Columbia, under a relief project agreement between the Province and the Dominion. The President of the Exchequer Court decided that, as the Exchequer Court Act read in 1934, the project was not a "public work" within the meaning of section 19 (c), and dismissed the claim. The Supreme Court allowed the appeal, [1940] S.C.R. 263, holding that persons so engaged were officers or servants of the Crown within the scope of their duties or employment upon a public work. If administrative action taken establishes a practice, unusual situations may arise, two being: (a) the inclusion

in annuity calculations of war service of "dollar-a-year" men who subsequently accept salaried positions in the public service; and (b) residents of the National Parks, who become superannuation contributors, paying arrears of contributions on payments to them of the equivalent of municipal relief work pay.

104. *Housing Conversion Plan.*—Relying on the War Measures Act, the Governor in Council authorized the Minister of Finance to acquire, by way of lease from owners, suitable buildings for conversion into multiple housing units, and to rent housing units so created to suitable tenants. The objective was to relieve acute housing shortages which had developed in certain urban areas and contiguous municipalities. The order in council provides that:—

The total monthly rental payable by the Minister for any of the buildings so leased shall not exceed in each case one per centum of the appraised value of the property before conversion, plus one-twelfth of the increase in annual municipal real estate taxes occasioned by the conversion of the said property.

A test examination of transactions regarding properties leased for conversion in Vancouver indicated that leases had been signed which provided for monthly rentals in excess of the maximum amounts permissive under the provisions of the order in council.

105. The order in council authorizing the Minister to enter into leases for the acquisition of buildings for the purposes of the Housing Conversion Plan also provides that:—

The terms of the lease of each of the buildings shall be for a period of five years, with the privilege of the Minister renewing the said lease for a further period of three years, but subject to the proviso that the said Minister may at any time cancel the said lease upon thirty days' notice.

The second storey of a building in the City of Victoria was leased for five years at a rental of \$20 per month, with the privilege of renewing for a further period of three years. The lease provides that, if alterations and additions necessitated by the conversion exceed \$6,000, the lessor should repay the amount, not exceeding \$1,200, by the Department deducting from each monthly rental payment one-sixtieth of that amount. The effect is that an agreement has been made to advance up to \$1,200 to finance a portion of the conversion costs of the property on behalf of the owner, who, in turn, agrees to repay by monthly deductions from the rent due to him. No provision is made for the payment of interest on the moneys advanced. As the provision respecting payment by the owner of his share of the conversion costs is incorporated in the lease, cancellation at any time prior to repayment in full may prejudice the right to recover. The orders in council authorizing the plan do not appear to authorize the action taken.

106. *Interest on Public Debt.*—Section 43 (1) of the Savings Banks Act, c. 15, R.S. 1927, provides for payment of interest on Post Office Savings Bank deposits at a rate not exceeding 4 per cent. The rate is fixed by the Governor in Council. Currently, 2 per cent per annum is allowed. As all transactions relating to the fiscal year 1943-44 had not been entered in the Savings Bank records when the accounts of the Government of Canada were closed for the year, the amount of \$500,000 charged to Interest on Public Debt and credited to Post Office Savings Bank Account is an estimate only of the interest accretions to March 31, 1944, and is subject to revision. It is not anticipated that any material adjustment will be required when final calculations of the depositors' accounts have been made.

107. *National War Finance Committee.*—In the 1942-43 report attention was directed (Para. 90) to a disagreement with the Department of Finance as to the application to be given to section 7 of the Consolidated Revenue and Audit Act, 1931:—

7. The Governor in Council may, from time to time,
 - (a) make such regulations as he deems necessary for the management of the public debt of Canada and the payment of the interest thereon; and
 - (b) ...provide for the creation and management of a sinking fund or other means of securing the repayment of any loans raised under the authority of Parliament; and
 - (c) appoint one or more fiscal agents of Canada in any country, and agree with them as to the rate of compensation to be allowed them for negotiating loans, and for paying the interest on the public debt, and for other services connected with the management of the said debt; and
 - (d) pay the sums necessary to provide such sinking fund or other means as aforesaid, such compensation and such expenses as are incurred in the issue and redemption of loans, out of the Consolidated Revenue Fund.

The point to which attention was drawn was the propriety of relying on this authority to pay certain classes of continuing expenditures of the National War Finance Committee. It was stated that an opinion from the Deputy Minister of Justice was being sought. After the

report was tabled, the Deputy Minister of Finance drew attention to the fact that an opinion had been given on July 23, 1943, and that it sustained the view of the Department. The material part of the letter from the Deputy Minister of Justice is:—

It is to be noted that authority to pay expenses incurred in the issue of loans is only one of several provisions in section 7. That section authorizes the Governor in Council to make regulations for the management of the public debt, to provide for the creation and management of a sinking fund or other means of securing the repayment of "any loans raised under the authority of Parliament", to appoint fiscal agents of Canada and agree with them as to the rate of compensation for negotiating loans and for paying interest on the public debt, etc. All these provisions have to do with the public debt generally, and the word "loans" is used throughout. In paragraph (d) of section 7, not only is authority given for the payment of expenses incurred in the issue of "loans", but for payment of expenses incurred in the redemption of "loans". It seems clear that this is ample authority for the Governor in Council to make permanent arrangements for the redemption of all loans as they come due from time to time if the Governor in Council feels such an arrangement to be in the public interest. Similarly, I am of opinion that the authority given to the Governor in Council by section 7 is sufficient for him to authorize the setting up of a continuing organization in connection with the issue of public loans as the same may from time to time be authorized if such an arrangement is deemed to be the most efficient way of handling this aspect of public business.

I am of opinion, therefore, that the Governor in Council can, pursuant to the said section 7, authorize payment out of the Consolidated Revenue Fund of the expenses of the National War Finance Committee incurred in the performance of duties enumerated in section 4 of Order in Council P.C. 45 of January 7, 1942, as amended. That Order in Council purports to have been made under the authority of, *inter alia*, both the Consolidated Revenue and Audit Act, 1931, and the War Appropriation Act, 1941, and authorizes payment of the Committee's expenses out of "unallotted moneys in the Consolidated Revenue Fund." While it is not as clear as it might be, I can only read it as authorizing payment out of unappropriated moneys in the Consolidated Revenue Fund and as an exercise, therefore, of the authority contained in section 7 of the Consolidated Revenue and Audit Act, 1931.

The Audit view continues to be that it is highly improbable that Parliament ever intended that section 7 be regarded as authority to pay such expenditures as the \$286,511.51 disbursed in the fiscal year 1943-44 for the radio program "They Tell Me", which was broadcast on several days of every week throughout the fiscal year.

Department of Fisheries

108. Under various treaties between Canada and the United States, each country appoints commissioners and pays their salaries and expenses. Other expenditures are shared jointly by the two countries. Certain disbursements are made in the first instance by Canada. The total expenditures under Votes 77, 78, 464, 464a and 465 amounted to \$142,979.95. The United States' share was \$71,137.93, the details being: Pacific Halibut, \$19,246.20; Pacific Salmon, \$41,398.56, and Hell's Gate Salmon, \$10,493.17. During the current year \$87,618.65 was collected on account of \$89,306.05 outstanding from the previous year, and \$53,346.08 on account of the current year's accounts. The outstanding balance at the close of the fiscal year 1943-44 amounted to \$19,479.25. This amount is recorded as a receivable from the United States Government.

Department of Labour

109. The Auditor General has been directed, in accordance with the provisions of section 48 of the Consolidated Revenue and Audit Act, 1931, to pre-audit annuities accounts. On February 27, 1940, a husband and wife applied for a deferred last survivor annuity of \$1,200, to mature on February 28, 1943. The applicants paid \$13,163.16. The contract provided that the annuity remain in effect so long as both annuitants lived, with the full sum continuing to be paid to the survivor for life. The husband died in January, 1942, before any payments were made. His death had the effect of creating a surplus of \$1,101.63 over the amount necessary to discharge the Crown's liability under the contract. The Department decided to refund the sum to the widow. The authority to do so was questioned. An opinion of the Deputy Minister of Justice was sought by the Department. On March 18, 1943, he advised:—

Referring to your letter of the 9th instant herein, I return herewith the papers referred to therein, and I may say that as I read the Government Annuities Act and this contract, the contract remains in force notwithstanding the death of one of the annuitants before the date for the commencement of payment of the annuity and payments of annuity thereunder should be made to the surviving annuitant so long as she lives. I am of opinion that, on the material submitted, there is no justification for repaying any part of the purchase moneys to the purchaser.

The Department then requested an opinion as to the propriety of attaining the desired end by amending the Annuities Act's regulations. The Deputy Minister of Justice replied on June 26, 1943:—

Referring to your letter of the 18th instant herein, I may say that I am of opinion that the provisions of the Government Annuities Act referred to by you do not authorize the Governor in Council to make provision for any payment other than those contemplated by the Act. He could not, therefore, authorize payments in the circumstances suggested by you.

Nevertheless, an amendment to the regulations, reading:—

That should payments made by an annuitant be more than sufficient to earn the maximum amount of annuity provided for in the Government Annuities Act, the excess amount shall be refunded to the purchaser or his legal representatives.

was approved by Order in Council P.C. 43/8496 of November 3, 1943. Thereupon, a requisition for a cheque for \$1,101.63 was again submitted for pre-audit certificate. This was refused on the ground that the opinion of the Deputy Minister of Justice clearly pointed to the necessity of legislative rather than executive action. The Superintendent of Annuities, on November 23, 1943, in accordance with the provisions of section 35 of the Consolidated Revenue and Audit Act, 1931, applied for a Treasury Board authorization to pay without audit certificate, on the ground that:—

I am not in agreement with the opinion expressed by the Deputy Minister of Justice in this case and it would seem to me that it was within the competency of the Governor in Council to pass Order in Council P.C. 43/8496 of November 3rd and which was designed to provide authority for the making of refunds of overpayments of purchase money received in consideration of the purchase of annuity contracts.

On December 20, 1943, the Secretary of the Treasury Board advised that:—

The Board has directed, under section 35 of the Consolidated Revenue and Audit Act, that refund in the said amount be made.

No reasons accompanied the decision. The sum was paid.

Legislation—House of Commons

110. *Vote 115.*—Payment of \$4,000 was made to Lionel G. Fosbery for:—

Portrait bust of Sir Robert Borden—bronze with marble base.....	\$2,500
Portrait bust of Sir Wilfrid Laurier—plaster-bronze finished to match the Borden bust.	1,500
	<hr/>
	\$4,000
	<hr/>

Section 17 (2) of the House of Commons Act directs that the Estimate of the Sergeant-at-Arms be applied to "the payment of salaries or allowances of the messengers, doorkeepers and servants of the House under his direction, and of the contingent expenses under his direction." In view of this, and because the "Details" submitted to the House of Commons in support of the Estimate made no reference to this exceptional expenditure, the transaction is reported.

Department of National Defence

111. *Militia Pension Act.*—The fact that an officer, with Imperial service, has been awarded an Imperial pension for such service does not debar that service from being taken into calculation when an award is made under the Canadian Militia Pension Act. But on March 28, 1939, the Treasury Board gave notice that, in future, it would not recommend grant of Canadian pension for service already provided for by pension. In 1943 an officer was about to be retired. During his Army career he had had approximately 19 years' service in the Imperial Army and had been awarded an Imperial gratuity for the service. The Treasury Board was requested to give a direction with respect to the service for Militia Pension Act purposes. On September 28, 1943, the Board directed:—

That, where a gratuity and not a pension has been paid from British funds, such service be dealt with as follows:—

- (a) it may be used to qualify for pension an officer who has not sufficient Canadian service for this purpose, but
- (b) such pension shall be calculated on Canadian service only.

That the procedure referred to above shall not be followed unless Canadian service is in excess of ten years.

112. On March 1, 1944, a sergeant, stationed in Canada, was retired after 24 years' service. For pension purposes his pay and allowances were calculated as being \$1,728.99, and he was granted a life annuity of \$968.23. An audit observation was raised because dependents' allowance payments to the common law wife and child of the soldier were included as forming part of the "allowances". It was pointed out that, as no award under section 25 (awards to widows) may be made to the common law wife of an officer, who contributes towards pension, it appeared to be inconsistent to take into calculation allowances paid to a sergeant for the support of a common law wife, especially since a sergeant does not contribute towards pension and because the statute makes no provision for pension to widows of non-contributors. The material part of the reply of the President of the Pensions and Claims Board is:—

I am of the opinion that "allowances" as used in the Militia Pension Act, refers to the actual allowances paid to or on behalf of a soldier and forms part of the emoluments payable for his services. The dependent's allowance paid for a "common law" wife, in my view, falls within this category.

Thus the annual pension payment is \$343.52 greater than would have been the case had the dependents' allowance payments been ignored in the calculation.

113. A corporal was retired on long service pension on October 15, 1943. In computing his service for pension purposes, the period January 1, 1921, to March 31, 1922, was included. The propriety of taking this time into the calculations was questioned, as it was listed as service in the Canadian Expeditionary Force, which was removed from active service on December 31, 1920. Whereupon, on November 8, 1943, a Corps After Order was issued taking the man on strength of No. 9 Detachment, C.M.S.C., with effect from January 1, 1921, and simultaneously striking him off the strength of No. 9 Detachment as of March 31, 1922. There is no question but that he was a serving soldier during the period. Attention is drawn to the case because the action taken to regularize the service—to the end that it might be counted for pension service—is dated almost 23 years after the event, and because the soldier was retired before the Order was made. A companion case, that of a captain, was given like treatment, but in this instance the action taken on January 3, 1944, preceded his retirement on January 29, 1944.

114. Order in Council P.C. 59/748 of February 8, 1944, is made under authority of the War Measures Act. It directs that the rank, other than acting rank, with pay and allowances, which may be held from time to time by an "officer" or "militiaman" of the "Force", as defined in the Militia Pension Act, while the individual is on active service, shall, for the duration of the war, be deemed to be the substantive rank for the purposes of the Militia Pension Act. Attention is drawn to the Order in Council because of its provision that it is to be deemed to have retroactive effect to September 10, 1939. Between that date and February 8, 1944, twenty pension awards were made which may be affected if the Order in Council is regarded as permitting these awards to be reopened; some pensions may be increased and others reduced.

National Film Board

115. As was intimated in Para. 100 of the Report for 1942-43, a detailed survey was proceeding of the financial and administrative operations of the Board. The survey was completed on March 1, 1944, when a report was made. Attention was drawn to the fact that no clear distinction, as contemplated by the statute, is drawn between classes of work to be performed by staff selected under the Civil Service Act and those employed under section 12 (1) of the National Film Act, 1939. The inadequacy of storage facilities was pointed out and it was urged that suitable space be acquired and a comprehensive stores' system put into effect. It was suggested that systems of costing productions and charges for services be reviewed and strengthened. It was urged that the accounting procedure be improved, especially with respect to forward commitments, and that purchases and requisitions of stores be suitably regulated. The Board has taken steps to give effect to various recommendations.

116. It was observed in the examination of vouchers that one employee, whose official station is Ottawa, has been regarded as being in travel status for over eighteen months. He was in New York City throughout the period and received \$3,900 in salary and \$3,298.30 for living expenses during the fiscal year.

117. Examinations of paylists for temporary employees disclose that, with respect to those employed on the rural and industrial film circuits, effect is not being given to the provisions of paragraph 5 of an order in council of April 19, 1940, which requires that a 5 per cent retirement fund deduction be made from the salary of all persons appointed to temporary positions other than casual positions.

National Research Council

118. *Vote 357.*—In addition to moneys appropriated for its services, the National Research Council may expend moneys received through bequests, donations or otherwise. Receipts of this nature are credited to special accounts. A summary of these accounts is:—

Receipts—

Net amount charged to Vote 357.....	\$	13,696	69
Donations, contributions from private firms, sundry revenues arising from research work, etc.....		405,229	60
Revenues arising from work done by Special War employees....		598,967	01
		1,017,893	30

Expenditures—

Amounts expended by committees and individuals for research work.....	\$374,470	25	
Special War activities.....	598,967	01	973,446 26

Balance, representing the increase in special accounts.....	\$	44,447	04
---	----	--------	----

At March 31, 1944, the balances in the special accounts totalled \$1,192,145.75:—

Outstanding advances in the hands of committees and individuals....		\$	21,261	83
Funds on deposit with the Receiver General of Canada—				
Trust Fund.....	\$452,874	10		
Special Fund.....		578	93	
Patents and Royalties Fund.....		15,874	56	
Sir Frederick Banting Fund.....	570,556	33	1,039,883	92
Dominion of Canada bonds held for the Patents and Royalties Fund.			131,000	00
			\$1,192,145	75

Soldier Settlement of Canada

119. *Settlers' Accounts.*—On July 17, 1942, a Special Committee of the House of Commons on land settlement of veterans of the present war recommended, among other things, that an Adjustment Committee be appointed

to review and confirm or reduce the indebtedness of soldier settlers whose agreements with the Director of Soldier Settlement were the subjects of proposals formulated under the provisions of the Farmers' Creditors Arrangement Act prior to October 1, 1939, or in the case of such other soldier settler as may be recommended by the Director, with the objective if feasible and practical, of establishing an equity for the settler; provided that the settler is in personal occupation of the land and that such agreements have not been terminated, rescinded or assigned.

The report continued:—

Any such settler may submit to the Director within a period of six months following the coming into force of this section an application for consideration by the Adjustment Committee as aforesaid, and it shall be incumbent upon the Director to forward such application to the Adjustment Committee together with a summary of the settler's account and such other particulars as may be required by the Adjustment Committee to determine the amount which in its judgment constitutes the present and prospective productive value of the land.

By Order in Council P.C. 10472 of November 19, 1942, as amended, it is directed that on or before December 31, 1943, a soldier settler, whose agreement has not been terminated, rescinded or assigned, may

make application to the Director for a reduction of his indebtedness to the Director, and the Treasury Board may, if such is the recommendation of the Director, reduce such indebtedness, provided, however, that the recommendation made by the Director shall be based upon the amount which in his judgment constitutes the present and prospective productive value of the land; the effective date of reduction if any shall be the standard date in 1942.

This Order was made under the authority of the War Measures Act. In the fiscal year 1943-44, reductions of indebtedness, totalling \$369,081.90, were made in 932 cases. In addition, \$228,041.69 was remitted in interest charges. Attention is directed to the transactions because: (a) the plan adopted did not constitute an Adjustment Committee as contemplated by the Committee's report, and (b) action was taken by relying on the War Measures Act, although the write-offs involve the exercise of appropriating power.

120. *British Family Settlement Agreements*.—Order in Council P.C. 2867 of April 29, 1943, includes in the recital:—

And Whereas His Majesty's Government for the United Kingdom has indicated that it would be pleased to see similar concessions made available to settlers established in Canada under the 3,000 British Family Settlement Agreement and under the New Brunswick 500 British Family Settlement Agreement and to that end is prepared to share the cost of such concessions on an equitable basis;

and directs that on or before December 31, 1943, any person under contract to purchase soldier settlement land pursuant to the terms of the 3,000 British Family Settlement Agreement or under the New Brunswick 500 Family Settlement Agreement may

make application to the Director for a reduction of his indebtedness to the Director, and the Treasury Board may on the recommendation of the Director reduce such indebtedness, provided, however, that the recommendation made by the Director shall be based upon the amount which in his judgment constitutes the present and prospective value of the land. The effective date of reduction if any shall be the standard date in 1942 and the loss occasioned by the reduction if any shall be allocated to and borne by His Majesty's Government for the United Kingdom and for Canada respectively, in the ratio authorized in paragraph numbered two of Treasury Board Minute T. 192897 B, dated April 9, 1940.

In the fiscal year, 385 cases were the subject of adjustment. \$155,664.88 of principal and \$72,-816.71 of interest were waived. Attention is drawn to the Order in Council because it invokes the appropriating power, although made under the authority of the War Measures Act.

121. *Vote 519*.—A charge of \$51,730.28 represents the sum transferred to a special account called "The Veterans' Land Act Fire Insurance Fund". Order in Council P.C. 116/9745 of December 27, 1943, creates a system of self-insurance by the Crown of property held for the purposes of the Veterans' Land Act. It provides for an initial payment of \$50,000 to the fund by charging that amount to Vote 519. This sum is to be supplemented by annual premium levies at a rate of 0.5 per cent of insured value. \$1,730.28 was the amount in 1943-44. The Order in Council directs that payments from the Fund "may be used to repair or replace property which is duly insured in the Fund and is damaged or destroyed by fire." No statutory authority was offered, during the audit, which permits the Crown to extend the life of a vote. Section 32 of the Consolidated Revenue and Audit Act, 1931, on the other hand, specifically states that: "Balances of appropriations which remain unexpended at the end of a fiscal year shall lapse and be written off..." It may not therefore be regarded that an expenditure was legally made from Vote 519; nor that a sum stands at the credit of the Fund on March 31 which may be drawn on to repair or replace public property. No payments were made from the fire insurance fund account in the fiscal year.

Department of Trade and Commerce

122. *Vote 339*.—\$47.85 was reported as stolen in 1939 from the Panama office of the Commercial Intelligence Service, but has been carried forward as part of the outstanding office advance since that time. Treasury Board Minute of July 6, 1944, authorizes the amount to be placed in the deferred claims account of the Department and the sum charged as a 1943-44 expenditure.

123. Vouchers were not submitted in support of expenditures aggregating \$1,716.63 by overseas offices of the Commercial Intelligence Service. Information provided is to the effect that these vouchers had been lost due to enemy action.

Department of Transport

124. *Vote 398*.—An imprest account is maintained at the Meteorological Office, Toronto, for the purpose of paying small local accounts, including travelling expenses of meteorological officials. A shortage of \$667.67 was established. A recovery of \$346.67 was made from the salary of the employee concerned, leaving a balance of \$321 unrecovered. Since March 31 the Department has collected \$193.67 from the Government Officers' Guarantee Fund. The man was dismissed as of November 25, 1943, but on August 1, 1944, he was re-employed in the Hamilton office of the Department of Pensions and National Health. Provision has been made to recover the \$321 from the man's earnings. When this is done the intent is to repay \$193.67 to the Government Officers' Guarantee Fund.

Unemployment Insurance Commission

125. *Vote 106.*—This vote provided \$5,375,150 for the administration expenses incurred by the Unemployment Insurance Commission. A further \$5,000,000 for administration costs of National Selective Service was allotted from the War Appropriation. Expenditures for the two services amounted to \$10,027,972.45, of which \$5,170,900.33 was charged to Vote 106 and \$4,857,072.12 to War Appropriation. The Department and the Commission considered it administratively impossible to apportion accurately the cost of services common in many respects to both Unemployment Insurance and National Selective Service. An arbitrary apportionment was therefore adopted on a basis that divided the expenditure. Because of this, an unqualified certificate, to the effect that the expenditures charged to Vote 106 were applied to the purposes for which the grant was intended to provide, cannot be given.

126. Irregularities in travel accounts of employees in the Quebec Region led to the dismissal of three, the resignation of three and reprimand of three others. The amount involved, \$801.77, has been recovered with the exception of \$70.42. In this case, the balance of salary and retirement money owing to the employee was insufficient to meet the total overcharge of \$326.92. The irregularities consisted for the most part of falsified and fictitious vouchers supporting claims for reimbursement.

127. An enforcement officer of the Maritimes Region, who failed to notify the Commission that he had left his employment and enlisted in the Royal Canadian Air Force, is indebted to the Commission for \$141.68 advanced to him for travel purposes.

WAR EXPENDITURES

128. War expenditures for the fiscal year 1943-44, exclusive of \$912,603,220.34 paid under the War Appropriation (United Nations Mutual Aid) Act, 1943, amounted to \$3,674,419.-873.51, an increase of \$950,170,983.24 over like expenditures in the previous fiscal year.

129. The War Appropriation Acts provide that moneys available thereunder shall be allotted by Treasury Board. A summary of allotments to departments, expenditures, and loans and investments is:—

Department	Allotments	Expenditures	Loans Investments etc.	Lapsed
Agriculture	\$ 72,445,929 33	\$ 64,292,780 62	\$	\$ 8,153,148 71
Auditor General's Office	292,615 00	195,694 64		96,920 36
Civil Service Commission	503,700 00	496,333 24		7,366 76
External Affairs	681,126 32	639,808 62		41,317 70
Finance	143,785,844 63	128,460,804 19	13,815,584 50	1,509,455 94
Fisheries	378,306 30	234,293 37		144,012 93
Justice	127,000 00	77,439 35		49,560 65
Labour	21,621,518 37	19,638,438 34		1,983,080 03
Legislation	25,000 00	22,600 00		2,400 00
Mines and Resources	10,096,582 34	9,404,869 05		691,713 29
Munitions and Supply	745,400,000 00	687,761,094 68	56,414,225 02	1,224,680 30
National Defence—				
Army	1,337,893,500 00	1,328,804,798 66		9,088,701 34
Navy	383,645,289 00	369,556,013 39		14,089,275 61
Air	953,031,676 00	930,665,807 03		22,365,868 97
National Revenue	3,773 00	3,762 35		10 65
National War Services	16,072,340 83	15,186,970 69		885,370 14
Pensions and National Health	19,056,602 00	17,952,083 87		1,104,518 13
Post Office	388,511 00	280,529 65		107,981 35
Prime Minister's Office	23,000 00	21,318 07		1,681 93
Privy Council	1,606,768 77	844,569 83		762,198 94
Public Archives	1,500 00			1,500 00
Public Printing and Stationery	1,300,000 00		1,019,742 21	280,257 79
Public Works	6,626,962 01	6,466,696 45		160,265 56
R.C.M.P.	4,291,653 00	4,267,289 96		24,363 04
Secretary of State	560,000 00	363,526 61		196,473 39
Soldier Settlement of Canada	82,500 00	58,207 21		24,292 79
Trade and Commerce	12,667,986 00	12,182,957 78		485,028 22
Transport	98,997,223 04	76,541,185 86	20,661,753 06	1,794,284 12
	<u>\$3,831,606,906 94</u>	<u>\$3,674,419,873 51</u>	<u>\$91,911,304 79</u>	<u>\$65,275,728 64</u>

Department of External Affairs

130. A payment of \$376.29 is charged to the allotment for the evacuation of staff from abroad. It was made to the former Canadian Minister to Belgium and Holland, and represents a reimbursement for living expenses of himself and family for a period of time in Portugal during the year 1940. In the fiscal year 1940-41, he was paid \$789.62 as evacuation expenses and a further \$637.18 for the expenses of his wife and family. Apart from a memorandum reciting that the \$376.29 represents payments to the Estoril Palacio Hotel, no voucher or receipt of payment was produced during the audit.

131. The Governor in Council, on May 28, 1943, authorized the Department to construct a building in Chungking, China, for office and residential purposes. The estimated cost of \$44,000 was later increased to \$127,500 by Order in Council P.C. 16/2200 of March 28, 1944. The full amount was advanced as a charge to War Appropriation. Although statements sent by the Legation disclose that \$25,485 was being held in the bank at the fiscal year-end, that sum is included as an expenditure of the year 1943-44. Statements of expenditures made have been received, but vouchers in support of payments were not available for examination.

132. Order in Council P.C. 29 2544 of April 11, 1941, constituted a Canadian Claims Commission to consider claims against the Crown in right of Canada arising in the United Kingdom and on the continent of Europe "out of any death or injury to the person or to property resulting from the alleged negligence" of Canadian Service personnel or National Defence civilian employees "while acting within the scope of their duties or employment." The Order in Council provides that if the Commission determines that, although no liability exists, it is desirable "that such claim should in the interest of the Service be entertained", then it may negotiate a settlement on an ex gratia basis to an amount of £250 for personal injuries and £100 for property damage. Order in Council P.C. 17 9180 of December 1, 1943, includes in its recital:—

That on February 26, 1942, a member of the Canadian Armed Forces in the United Kingdom while of unsound mind shot and killed a United Kingdom resident, one F. J. Fuller, and that in consequence his widow, Mrs. F. J. Fuller, has been left in extremely straitened circumstances;

That as the British Claims Commission is not empowered to make ex gratia payments in respect of claims arising out of crimes committed by United Kingdom military personnel, the Canadian Claims Commission, which is directed to conform to the principles applied by the British Claims Commission, is not empowered to make an ex gratia payment to Mrs. F. J. Fuller.

And another Order in Council, P.C. 25/9868 of December 29, 1943, states:—

That on January 31, 1942, a United Kingdom resident, one H. E. J. Huke, was seriously injured by a motor vehicle driven by a member of the Canadian Armed Forces in the United Kingdom, and as a direct result incurred out-of-pocket expenses amounting to £907/2/2;

That the Canadian Claims Commission (Overseas) has found that the Canadian driver was wholly responsible for the accident but as he was not engaged within the scope of his duties or employment at the time of the accident, action by the Commission was limited to the making of the maximum ex gratia payment of £250.

These Orders in Council, recited as being made under the authority of the War Measures Act, direct payment of £500 to Mrs. Fuller and £657 2/2 to Mr. Huke "out of funds provided from the War Appropriation." The Department secured an opinion of the Department of Justice on April 12, 1944, to the effect that the payments "can be made with the authority of the Governor in Council under the War Appropriation Acts if they are considered necessary by the Governor in Council for the conduct of naval, military or air operations in or beyond Canada."

Department of Labour

133. A labour agreement was entered into between Gillies Bros., Limited, Braeside, Ont., and the Minister of Labour, whereby 75 persons would be provided from internment or prisoner of war camps. It is a provision of the general scheme, as approved by the Governor in Council, and of the agreement with Gillies Bros. Limited, that prisoners of war are to be guarded by military personnel and internees by private guards. The firm engaged private guards, anticipating internees would be sent. Actually the group was drawn from prisoner of war camps. The civilian guards were dismissed, but the Department accepted the cost incurred, £768.38, on the ground that the Company had acted in good faith. The record supports this contention, but no authority was produced in the audit to permit the account to be accepted without the sanction of the Governor in Council.

134. Order in Council P.C. 2821 of April 7, 1943, made under the authority of the War Measures Act and the National Resources Mobilization Act 1940, provides a scheme whereby conscientious objectors, who are granted, by competent authority, a postponement order from military service, may be gainfully employed in industry. It is a provision of the Order that the employer shall pay monthly to the Canadian Red Cross Society the amount by which the wages payable in respect of the person exceed the aggregate of a sum to be calculated in accordance with the provisions of the Order in Council. Information provided is to the effect that \$350,460.61 was paid in the fiscal year to the Canadian Red Cross Society. Attention is drawn to the Order because, while the National Resources Mobilization Act 1940 provides that the Governor in Council may require persons to place themselves, their services and their property at the disposal of His Majesty, it is not self-evident that the statute contemplates that fruits of their labour shall go to the profit of anyone other than the Crown or the individual himself.

Department of Mines and Resources

135. The sum of \$191,386.07 was outstanding as of April 1, 1943, by reason of loans to various companies for the purpose of hastening the exploration and development of certain mining properties. During the year further advances of \$28,083.26 were made, while repayments of \$95,742.32 were received. The loans bear interest at the rate of 3½ per cent and are

repayable at varying rates per ton of ore sold. These loans are not included in the assets recorded in the Dominion Balance Sheet. In 1942 an agreement was made with Orford Mining Company Limited, Sherbrooke, Quebec. \$28,291.33 was advanced. The project was unfruitful and it was decided to terminate the agreement. After setting off the value of equipment surrendered, etc., a sum of \$21,928.98 was owing by the Company. Order in Council P.C. 9775 of December 24, 1943, directs that the production agreement be terminated and all obligations of the Company "considered as discharged and liquidated." Attention is drawn to this transaction because no statutory power was brought to audit notice which permits the Governor in Council to release the debtor company from its liability.

Department of Munitions and Supply

136. Amounts equivalent to the surpluses carried in the records of six Crown companies and the operators of two Crown plants as at March 31, 1944, were recorded as revenue in the departmental accounts, with corresponding increases being made in the amounts recorded as advances against the companies and plants concerned.

137. An amount of \$12,621,829.44, being equivalent to the net total of reserves carried by eight of the Crown companies as at March 31, 1944, was set up as a Reserve for Contingencies in the Dominion Balance Sheet. In setting up this amount, \$4,003,998.25 was charged to active asset advances, while charges totalling \$8,617,831.19 were made to expenditures of the Department for the year under review.

138. In the fiscal year \$15,452,233.92, recovered as refunds of war expenditures, was deposited to Revenue, although it might have been credited to the 1943 War Appropriation. The sum is made up, in the main, of voluntary refunds by contractors and refunds made as a result of cost audits by the Treasury. The refunds were treated as Revenue because of the effort that would be entailed in apportioning the recoveries to the numerous allotments and accounts which bore the outlays in the first instance.

139. A crane was installed at Saint John at a cost of \$54,348.15 and has been in operation since February, 1943. Its purpose is to handle coal required by the United Kingdom Ministry of War Transport. The operating company levies a surcharge on coal delivered to the Ministry's vessels in order that the capital outlay may be recovered. \$18,341 was collected by March 31, 1944. This sum has been treated as a refund to War Appropriation and not as a credit to Revenue. On the other hand, \$218,478.02 was invested in two railway car barges for West Coast use. These came into operation early in 1942. During the 1943-44 fiscal year, charter agreements on a hire-purchase basis were made with the Canadian National and Canadian Pacific railways. Receipts of \$105,775.45 are, in this instance, reported as Revenue.

140. Until the spring of 1943, working and fixed capital advances were provided from War Appropriation to Crown companies and for Government-owned projects which were operated on a cost plus management fee basis. Monthly estimates of requirements were filed by them; thereupon the necessary sums were deposited to their credit in bank accounts established for the purpose. Order in Council P.C. 3542 of May 4, 1943, authorized a new plan to be put into effect. Agreements were made with Canadian banks whereby they advance sums, as required, to the companies and operators. The liability is guaranteed by the Government and the Department pays monthly the sum necessary to cover overdrafts of the preceding month. The interest rate is 3 per cent on the daily amount of the overdraft. Interest payments in the fiscal year amounted to \$1,224,780.18.

141. Coke ovens were constructed at Hamilton, the construction cost, as of the close of the fiscal year, being \$4,189,118.94. By Order in Council P.C. 7771 of September 2, 1942, authority was granted to enter into an operating agreement with Hamilton By-Product Coke Ovens Limited. This Order in Council recites that:—

A formal contract with respect to the management and operation of the plant and provision of coal and facilities will be drawn later in a form satisfactory to the Department, containing the usual termination clause and such other terms and conditions as the Department may require.

The Order in Council authorized an advance of \$1,000,000 to the operator, and P.C. 6102 of August 3, 1943, directed that a further advance of \$1,250,000 be made. A survey of the contractor's accounts was made in June, 1944. The attention of the Department of Munitions and Supply was drawn to the fact that the lack of a formal operating contract is a handicap to the Company and the cost accounting division of the Treasury. The Company is maintaining what appear to be adequate accounting records, but there are charges of which the disposition is in doubt until an operating contract is executed.

142. A plant was constructed at Cornwall, Ont., by Defence Industries Limited for the production of several types of chemicals. Authority to contract for the construction of the plant was granted by Order in Council P.C. 3634 of May 1, 1942. The cost was \$2,887,205.17. Although the operation of the plant was taken over by Stornont Chemicals Limited in July, 1943, and an operating agreement made, no contract with Defence Industries Limited for the construction work had been executed by March 31, 1944.

143. The Emergency Coal Production Board is authorized by Order in Council P.C. 10674 of November 23, 1942, as amended by Order in Council P.C. 9801 of January 4, 1944, to assist coal mines. It is provided by the Order in Council that no assistance, except capital assistance, shall be extended where net profits of operation exceed standard profits as defined by the Excess Profits Tax Act. To the year-end the Board expended \$5,369,839.37 for production subsidies, wage equalization subsidies and other grants. In addition, it made loans of \$806,510.18 for capital expenditures. The latter are included as Active Assets in the Dominion Balance Sheet. By means of periodic statements from the mine operators, audited annual statements and, in many cases, audits performed by the Treasury cost accounting division, checks are made to establish that assistance is not granted beyond that authorized by the orders in council. Cost audits were not completed in the fiscal year, therefore the amount to be refunded had not been determined.

144. Acting under the authority of Order in Council P.C. 9083 of November 25, 1943, agreements were made with the Ford Motor Company of Canada Limited, Chrysler Corporation of Canada Limited and General Motors Products of Canada Limited for the supply of transport equipment at firm prices for Canadian and United Nations' account. The agreements took effect as from April 1, 1943 (except with the Chrysler Corporation of Canada Limited, which is as of June 1, 1943), with respect to vehicles, and July 1, 1943, for the supply of spare parts. These supersede agreements entered into in 1941 and 1942 for the supply of transport equipment at prices which were subject to audit and adjustment so that the aggregate profit on all deliveries during any year should not exceed 5 per cent on cost. The new agreements provide for the submission of quarterly price schedules by the companies, which, when accepted by the Minister of Munitions and Supply, become "approved firm prices". There is no provision in the agreements for Treasury cost auditing of the companies' records and no stipulation as to the rate of profit to be allowed. This Office is informed that no cost audits of the companies' accounts are planned and that the firm prices approved by the Minister are regarded as generally providing a profit allowance of 5 per cent on cost.

145. From the outbreak of war to March 31, 1944, orders for tires and tubes on Canadian and United Nations' account to the value of approximately \$157,000,000 were placed with seven manufacturers. A revised form of contracting was adopted in August, 1943, because (a) certain manufacturing problems had arisen due to tires being produced by use of new ingredients and by new processes, and (b) a substantial price spread existed between companies. Firm price contracts were made with companies whose costs were comprehensively recorded in the Department of Munitions and Supply. This form contemplates payment of agreed prices, which are presumed to include a profit not exceeding 5 per cent on cost. Quarterly records of production are compiled by the contractor and prices in the succeeding quarterly period are based on these statements. Other contractors hold "billing price" contracts. In these the prices are presumed to provide for a profit of 5 per cent on cost. The contractor is paid the billing price, but if his cost statements demonstrate that the billing was out of line, an adjustment is to be made. Since these forms of contract were adopted, no independent cost audits have been ordered by the Department of Munitions and Supply; nor were any adjustments made in "billing price" payments during the fiscal year. At the time of audit the Department advised that it regarded these billing price payments as still under review.

146. During the fiscal year \$5,000,000 was paid to the United Kingdom Government on account of capital investments transferred to Canada. This increases to \$205,000,000 the amount paid for the capital investment of the United Kingdom Government in Canadian munitions plants. At the year-end the amount payable by the Canadian Government had not been finally settled. Order in Council P.C. 2644 of April 1, 1943, authorized the assumption from that date by the Government of Canada of all liabilities, obligations and commitments of the United Kingdom with respect to its contracts for capital investment, estimated at \$30,000,000. For this purpose, \$18,455,787.93 was spent in the fiscal year.

147. Officers of the Comptroller of the Treasury established during 1943 that an employee of the Quebec Arsenal had received improperly approximately \$1,500. Charges were laid,

and on March 24, 1944, a plea of guilty was registered. The man was released on suspended sentence. He continued to be employed by the Arsenal at the rate of \$45 a week until dismissed in the present fiscal year. \$968.20 has been recovered.

REVOLVING FUNDS

148. The Department of Munitions and Supply, in addition to acting as a statutory purchasing agency, functions as a principal in the procurement and production of components and materials required in the manufacture of munitions, etc. Five revolving funds are operated to facilitate the financial phases associated with this function.

149. The five revolving funds are provided with credits from the War Appropriation. When finished articles are delivered, a revolving fund's outlays are recovered through the payments, which, in the case of Canada, are made from appropriations. Thus expenditures for completed products only are reflected in the Appropriation accounts when deliveries are to the Government of Canada.

150. The following summary statement reflects the operations of 1943-44:—

Munitions Production Revolving Fund—

Credit balance at March 31, 1943.....	\$ 4,439,874 80	
Funds provided from War Appropriation.....	236,000,000 00	
Receipts and realizations from sales of products, etc.....	551,992,988 60	\$792,432,863 40
Disbursements and charges.....		744,934,815 94
Balance re-credited to War Appropriation.....		<u>\$ 47,498,047 46</u>

Aircraft Production Revolving Fund—

Credit balance at March 31, 1943.....	\$ 9,150,097 48	
Funds provided from War Appropriation.....	23,000,000 00	
Receipts and realizations from sales of products, etc.....	47,603,251 87	\$ 79,753,349 35
Disbursements and charges.....		70,443,088 78
Balance re-credited to War Appropriation.....		<u>\$ 9,310,260 57</u>

General (Munitions) Revolving Fund—

Credit balance at March 31, 1943.....	\$ 5,415,909 34	
Funds provided from War Appropriation.....	259,500,000 00	
Receipts and realizations from sales of products, etc.....	292,456,488 52	\$557,372,397 86
Disbursements and charges.....		523,265,146 26
Balance re-credited to War Appropriation.....		<u>\$ 34,107,251 60</u>

Miscellaneous Stores Revolving Fund—

Credit balance at March 31, 1943.....	\$ 5,453,556 81	
Funds provided from War Appropriation.....	5,000,000 00	
Receipts and realizations from sales of products, etc.....	46,571,455 81	\$ 57,025,012 62
Disbursements and charges.....		52,946,071 71
Balance re-credited to War Appropriation.....		<u>\$ 4,078,940 91</u>

Ship Production Revolving Fund—

Credit balance at March 31, 1943.....	\$ 6,379,823 06	
Funds provided from War Appropriation.....	9,000,000 00	
Receipts and realizations from sales of products, etc.....	296,621,595 51	\$312,001,418 57
Disbursements and charges.....		283,034,103 82
Balance re-credited to War Appropriation.....		<u>\$ 28,967,314 75</u>

151. Attention was drawn last year (Para. 142) to the fact that balances standing to the credit of revolving funds were not re-deposited, at the year-end, to the credit of the War Appropriation. The result was that \$30,839,261.49 was added to the War Appropriation for 1943-44. As at the close of the fiscal year now being reported upon, the credit balances detailed above in these various revolving funds, in all \$123,961,815.29, were credited to the lapsing War Appo-

priation and fresh allotments secured from the 1944-45 appropriation. The action taken honours the rule applicable to all ordinary grants of supply that balances of appropriations which remain unexpended at the end of a fiscal year shall lapse and be written off.

152. The Munitions Production Revolving Fund was established by Order in Council P.C. 12064 of March 17, 1942, which was amended and supplemented by Order in Council P.C. 163017 of April 15, 1942. It was put into operation on April 1, 1942. The other four revolving funds were created under the provisions of P.C. 3681 of January 6, 1943, and came into effect on March 6, 1943.

153. *Munitions Production Revolving Fund.*—The transactions of this fund relate to the production for Production Pool needs of arms, ammunition, tanks, chemicals and explosives in plants which, prior to the creation of the fund, received working capital from the United Kingdom or Canada. Many articles and materials produced are components which, during manufacture or processing, pass to other plants to become part of a munition or article of war.

154. Contributions in kind by the Governments and inter-plant transactions do not pass through the Revolving Fund Account but are recorded in the accounting records of the Pool.

155. Order in Council P.C. 12064 of March 17, 1942, authorized a Pricing Committee to establish prices on products of plants whose working capital requirements are provided, in whole or in part, through the operations of the Revolving Fund. A number of the plants are on a "billing-for-cash" basis, the Pricing Committee having placed a value for billing purposes on their products. These prices are used in invoicing shipments to the consignee, who pays the consignor directly for the goods and incoming transportation. Thus each plant is reimbursed for the articles shipped and hence has little need for further working capital advances from the Fund. Shipments from plants which are not on a "billing-for-cash" basis are invoiced to the Department, which, in turn, bills the paying agents of the consignees. The resultant collections provide the Revolving Fund with resources for its operations.

156. The accounting system for Pool transactions is adequately planned, but the application of the system is not entirely satisfactory:—

- (a) "Free issues" to plants of materials and components purchased by the Pool up to December 31, 1942, or by the Canadian and United Kingdom Governments, prior to April 1, 1942, have not been fully established and verified. The records with respect to free issues are complete only from January 1, 1943. Since that date contractors have been advised of the value of all free issues.
- (b) Prices have not been fixed for the production by some plants, due either to lack of reliable information as to costs of production or to lack of proper allocation of shipments to existing contracts.
- (c) Prices established by the Pool for components and materials purchased by it for plants are not being rechecked to ensure that charges closely approximate actual cost to the Pool.

157. Free issues to Pool plants were obtained prior to April 1, 1942, on contracts for which payment was made by the United Kingdom or the Government of Canada. In addition, certain stores received by the United Kingdom under lend-lease arrangements became free issue to plants for incorporation in the finished articles. The accounting for arrears of this free issue is proceeding slowly. Adequate control over the value of all goods shipped will not be established until (a) all free issues have been accounted for by the plants, and (b) all deliveries from commencement of the plants' operations are valued at approved prices and are recorded in the accounts of the Pool and of the plants concerned. Only when this has been done will it be possible to value the munitions and supplies delivered to the governments concerned and to confirm their respective equities in the Pool.

158. An agreement between the United Kingdom and Canada provides that the net equity of the United Kingdom in the Pool, as at August 31, 1943, is to be determined as soon as possible. The equity, if any, is to be included in the settlement between the Governments of Canada and the United Kingdom regarding the latter's interest in munitions contracts transferred to Canada on that date. This agreement replaces one of April 1, 1942, under which it was provided that all profits or losses arising out of the operation of the Pool plants be adjusted as between the two interested Governments, after the termination of the war, on such basis as might then be agreed upon.

159. *Aircraft Production Revolving Fund.*—This fund is charged with working capital advances to Crown companies producing aircraft and aircraft primary materials. It also is charged with like advances to private companies, one of which operates a Crown plant. Progress payments in connection with the production of "Hurricane" aircraft, deliveries of

which are for both Canada and United Kingdom account, were also charged to the fund. The fund is replenished by billings for deliveries and by refunds of working capital advances by the companies concerned.

160. *General (Munitions) Revolving Fund.*—During the year this fund was used for two general purposes: (a) to provide funds for progress payments, working capital advances and payments for stores to be delivered after the expiration of the fiscal year 1943-44, under contracts entered into to fill requisitions for materials and war supplies placed with the Department on Canadian Mutual Aid account, and (b) to provide working capital for plants and projects which, because of the nature of operation or product, are not financed by the Munitions Production Revolving Fund. The Dominion Arsenals and Sorel Industries Limited, for example, produce war supplies as the final article and require, generally speaking, raw materials only.

161. The accounting for disbursements made from the fund and from the Mutual Aid appropriation was impeded during the year by reason of frequent changes in administrative directions. To give effect to these often necessitated revisions of records and changes in office establishments.

162. *Miscellaneous Stores Revolving Fund.*—This fund is used for direct purchases by the Department of certain materials and supplies, such as tin and tungsten, to the end that a reserve stockpile exists. In other instances the Department acquires materials as the agent for other departments, governments and producers of war supplies. The fund is recouped by billings on the interested parties for the costs incurred.

163. During the year, \$15,274.30, the profit realized from the sale of ethylene glycol, was transferred to revenue. A loss of \$130.21 arising from the sale of brass ingots was charged to the fund's revenues. These are the only accounts which had been closed for the purpose of arriving at profit or loss incurred since the fund came into operation. The charging of a loss against a revenue item is irregular.

164. The major account in the fund is that for the purchase and sale of cloth, chiefly for uniforms and equipment of the Services. Cloth is purchased from manufacturers and, if not immediately required, is stored by the Department. Sales are made to contractors manufacturing uniforms or equipment. Contractors either pay before delivery of the cloth or post a suitable guarantee in excess of the value of cloth supplied. The intent is that cloth be sold at a price equal to its cost, but a loss of \$5,278.47, which had accumulated from January 15, 1941, to March 31, 1943, had increased to \$397,067.57 as at March 31, 1944. The Department anticipates that recoveries resulting from audits of cloth purchase contracts will appreciably reduce this amount. Shipments of cloth by an English manufacturer were lost at sea during the fiscal year 1942-43. Payment of \$6,821.50 for the goods was made in 1943-44 and forms part of the operating loss. Also during the year a loss of \$7,850.37, covering inventory shortages in several types of cloth, was written off. The reported value of inventories at March 31, 1944, was \$13,650,502.43 as compared with \$11,696,899.11 at the close of the previous fiscal year.

165. Another account of the fund is that operated for the purchase and sale of wood fuel. The subsidiary records maintained therefor are incomplete, in that the books do not reflect all accrued liabilities, complete inventories, etc. Lack of trained staff and the rapidity with which the wood fuel operations expanded are the explanations given for this condition. The Department intends to provide an adequate accounting system, if future operations are on a scale to justify the work involved. Based on the cost of wood fuel sold for cash, a loss of \$343,844.25 on completed sales was sustained to March 31, 1944.

166. The sum of \$36,884.23, charged for the purchase of chrome ore, and about \$249,000 for the purchase of molybdenum are, in fact, losses arising from the disposal of stocks of these ores. Steel storage tanks, for which \$136,070.51 was expended, have been transferred to War Assets Corporation for disposal.

167. Expenditures for United States customs duty on metal slabs are charged in the first instance to this fund. These are largely recouped by drawback recoveries. Payments were made to the Superior Steel Corporation of Carnegie, Pa., for duty paid to the United States Government on gilding metal purchased from Anaconda American Brass Limited, Toronto. This metal was exported in order that it might be further processed to meet requirements of Defence Industries Ltd. and the Dominion Arsenal. On re-importation to the Canadian plants, recovery of duty was to be effected by the British Ministry of Supply Mission, Washington.

This had not been done at the year-end. Until this is settled, the Canadian Government is bearing the cost. \$503,239.82 had been expended up to March 31, 1944, a large portion of which relates to the fiscal year 1942-43.

168. *Ship Production Revolving Fund*.—This fund provides working capital advances for the production of cargo and naval vessels. Progress payments to contractors constructing minesweepers and corvettes on United Kingdom account were also charged to the fund, but the amounts were subsequently recovered from the Canadian Mutual Aid Board.

169. The naval shipbuilding program—except that applicable to wooden ships and small boats—as well as the cargo vessel program, was placed under the supervision of Wartime Shipbuilding Limited by Order in Council P.C. 169 of January 13, 1944. This Company receives accountable advances from the fund. The fund is replenished from the proceeds of billings against the interested government departments and agencies.

Departments of National Defence

170. *United States Accounts*.—Payments on account, in the fiscal year, to the Treasurer of the United States, amounted to \$260,000,000 (U.S.). The goods covered were tanks, equipment and other war materials delivered to the Government of Canada. The deliveries are frequently drawn from production contracted for United States Army and Navy. Consequently, the price to Canada is influenced by whatever action the United States Government may take with respect to its contracts with the manufacturers. As at March 31, 1944, cumulative payments on account which had not been documented amounted to \$332,370,554.86. Order in Council P.C. 80/4433 of June 10, 1944, points out that:—

Prices for supplies of the same type are not constant but fluctuate from time to time according to cost changes or other factors and it is, therefore, impracticable to secure amendments to acceptances of tender.

Furthermore, it is frequently difficult, if not impossible, to reconcile the individual billings representing components received with the relevant acceptances of tender as the latter are frequently drawn in very broad terms.

Under the circumstances, the amount payable to the Government of the United States for war supplies... is in fact the amount as rendered on the individual billings.

The bills are based on the quantities stated to be delivered although at times deficiencies or discrepancies have been found between the quantities shown on the bills and the quantities received. These deficiencies or discrepancies may or may not be admitted by the United States authorities and physical or financial adjustments may or may not be currently secured.

The Order in Council authorizes those concerned to accept and approve for payment the charges of the United States Government, without prior adjustment for any existing deficiencies or discrepancies as to quantities; and directs that a proper record be maintained of all such deficiencies or discrepancies for the purposes of facilitating a financial adjustment between the two Governments after the conclusion of hostilities. The Comptroller of the Treasury has established an office in Washington to deal with the accounts. Administrative and Treasury officers are of the opinion that Canada has received from the United States goods to a value exceeding the total of payments on account.

171. During the year, expenditures by the Departments of National Defence to the amount of \$7,417,190.09 were not supported by certified invoices. \$6,589,399.79 was on Army account, \$271,648.41 for Navy and \$556,141.89 for Air. The payments were to United States' suppliers. The Neutrality Act of that country originally required payment in advance. Although this is no longer necessary, the practice of advance payment was continued, to a degree, in the fiscal year 1943-44. The cumulative total of unvouchered payments is:—

1940-41	\$ 8290 35
1941-42	2,146,083 36
1942-43	1,429,060 69
1943-44	7,417,190 09
	<hr/>
	\$11,000,624 49

Department of National Defence—Army

172. The construction of buildings for the Army Training Centre at Camp Ipperwash was carried out by Johnson Bros. Co. Ltd., Brantford, under a contract authorized by P.C. 5358 of June 25, 1942. The contract price was \$756,364.59, of which amounts to a total of \$740,762.56 were paid by the end of the fiscal year. An interim examination by the Treasury cost accounting division disclosed that a portion of the gravel and crushed stone, originally included in the contract with Johnson Bros. Co. Ltd., was purchased by the Department from the Shaw Construction Company and supplied as free issue to Johnson Bros. Co. Ltd. The contract price was not amended, with the result that Johnson Bros. Co. Ltd. was paid by the Department for gravel valued at \$7,182, for which the Shaw Construction Company was also paid. At the close of the fiscal year, settlement of the overpayment had not been made pending the completion of examinations by the Treasury cost accounting division.

173. Departmental regulations allow classes of local purchases to be made, up to a value of \$50, without placing the order through the local representative of the Department of Munitions and Supply. An instance came under observation during the year which had the effect of circumventing the local purchase regulations. Fifty-one invoices, bearing the same number, each for \$49 and all in connection with a purchase of compasses from one supplier on the same date, were passed for payment. This was brought to the attention of the Department. On June 8, 1944, a Treasury instruction was issued directing its officers to reject, in future, all such accounts.

174. During the fiscal year 1942-43, payments were made to the Department of Munitions and Supply for allocation to various projects operating through the Munitions Production Revolving Fund. The sums were set up as advance payments on production for the Department of National Defence, which would be offset by deductions from billings made by the Department of Munitions and Supply. Sums outstanding at March 31, 1944, were:—

Genelec Limited	\$3,439.800
Regina Industries Limited	2,926.800
Otis-Fensom Elevator Company Limited.....	537.894

175. At the close of the fiscal year 1942-43, Reserve Army Paymasters' advances, not accounted for by the submission of paylists and supporting vouchers, amounted to \$716,463.99. During the fiscal year 1943-44 special instructions were issued with respect to accounting for such advances, to the end that all balances be cleared by the fiscal year-end. A large proportion of the advances were cleared, but it was necessary to carry over an amount of \$318,284.62 into the fiscal year 1944-45. Four Military Districts were responsible for the carry-over:—

Military District No. 1.....	\$ 64,487 26
Military District No. 5.....	77,758 96
Military District No. 6.....	171,571 02
Military District No. 12.....	4,467 38

176. Stores and Accounting Instructions of the Royal Canadian Ordnance Corps, in respect of ordnance depots, do not require the setting up of independent boards of survey to examine and reduce to salvage non-serviceable stores and breakages, and to approve documentation by which such transactions are recorded in the Stores Accounts. From the long range viewpoint, it would be beneficial were such a practice adopted.

Department of National Defence—Navy

177. Contract payments for ship construction, when based on a fixed price, are made by means of progress payments. In the course of audit, instances were observed where changes in specifications, or in contractual obligations, had the effect of creating recoverable credits to the Crown of \$36,794.54. Of these, \$11,334.38 was outstanding up to one year, \$12,553.79 up to two years and \$12,906.37 up to three years or more. On the matter being brought to administrative attention, steps were taken to recover. As at July 27, 1944, \$11,966.47 had been collected.

178. The number of Canadian Naval Convoy vessels based on, or using, British Admiralty ports materially increased during the fiscal year. In addition, Canadian Naval fleet escort vessels and combat ships were added to Canadian Naval forces operating from British

Admiralty ports. British Admiralty billings up to March, 1944, were substantially in arrears. The Department estimated \$19,265,323 as the minimum total liability on March 31, 1944, for supplies and services received by the Royal Canadian Navy. On March 28, 1944, the Governor in Council took notice of a representation by the Minister of National Defence for Naval Services, that:—

This condition if allowed to persist will result in the carrying forward of undischarged commitments, provision for the liquidation of which will inflate Naval Service Estimates of future fiscal years beyond otherwise normal cash requirements for the scale of operation of the Royal Canadian Navy which may then be required.

and authorized the amount to be paid to the British Admiralty in anticipation of a liability for that amount being established. The amount, although charged to 1943-44 expenditures, is recorded in the accounts as an advance against which claims are to be applied when received.

179. A series of orders in council, dating from September 25, 1939, authorize payment for defensive equipment for merchant shipping. No authority was produced for the payment of costs for gun platforms, etc., which originally were regarded as falling on ship owners. By Order in Council P.C. 138/5000 of June 29, 1944, such costs are authorized to be accepted in the current fiscal year. The Order in Council is regarded by administrative officers as regularizing previous payments, although it makes no reference to them.

180. Canadian Naval Regulation 385B places a duty on officers and ratings to draw attention to any overpayment of emoluments, and states that: "It must be clearly understood that if any such overpayments are retained they must be refunded." On discovery of any overpayment the Naval Accountant Officer is required to take immediate steps to effect recovery. Nevertheless, Order in Council P.C. 66 8120 of October 20, 1943, authorizes a waiver of \$48.75 overpaid to a coder, and P.C. 72/1983 of March 21, 1944, authorizes overpayments of \$358.20, \$108 and \$255, made to three paymaster lieutenants, to stand, "the said allowances having been paid and received in good faith." Order in Council P.C. 66/5275 of July 11, 1944, deals with \$5,231.30 in overpayments to 5 wrens and 24 sub-lieutenants during the period October 1, 1942, to April 24, 1943. It confirms the payments because they were due "to an incorrect interpretation of the relevant regulations by Naval authorities charged with the administration of the Women's Royal Canadian Naval Service", and because they had "been received in good faith and expended for hotel and meal accommodation while carrying out Naval duties while on detached duty." It is long established administrative practice to require civil and Service personnel to refund any overpayment of salary or pay, therefore the foregoing cases are exceptions.

181. It was reported last year that changes had been initiated in the storekeeping system, to the end that it meet accounting and audit requirements. Examinations made during the fiscal year 1943-44 of naval stores at Halifax and Esquimalt disclosed that the changes embodied in the Naval regulations were not being fully applied and that there was a lack of records in clothing and victualling groups. As a result, an audit was not possible with respect to these groups. No storewide stocktaking and adjustments resulting therefrom have been made at Halifax in recent years. Spot checks, covering a cross-section of most stores, did not reveal disproportionate discrepancies. The storing of British Admiralty stores was found to be unsatisfactory. The Department states that these often arrive in quantities which cannot be anticipated and without sufficient identification to permit records to be set up. It was also observed that property of private individuals is often landed from British ships without any direction as to disposal. At Esquimalt it was found that clothing stocks were stored in such a manner as to make impracticable a physical check of stocks. The Department states that this was due to lack of storage space and the quantities in stock, but that the condition has been remedied by making transfers to another warehouse. It was also observed that bulk provisions were stored in various isolated buildings, some of which had inadequate protection against fire or theft. The Department now maintains a security guard; fire-fighting equipment has been installed and periodic spot checks are made of the provisions in store. The Department advises that action is being taken to ensure that the regulations are observed.

Department of National Defence—Air

182. A contract was entered into in 1940 with Consolidated Aircraft Corporation, Vancouver, for 36 Flying Boats and 14 Amphibian Aircraft, together with 55 sets of detailed parts. Audits disclosed several short shipments on spare parts invoices. Since the close of the fiscal

year the Department advises that various overpayments have been adjusted by means of the contractor supplying items on "no-charge" invoices. The other questioned items are being investigated by the Department with a view to clearing the contract.

183. The Marwell Construction Company, Limited, has had both cost-plus and fixed price contracts simultaneously in effect in the Patricia Bay, B.C. area. Examinations of progress claims indicated that overhead costs may not be properly distributed over the contracts. It was requested that the cost accounting division of the Treasury make examinations, to the end that both the Crown and the contractor bear equitable shares. The cost audit reports have not yet been received.

184. Progress payments totalling \$41,839.64 were made to Fleet Aircraft Limited under a cost-plus contract dated July, 1942. In December of that year the contract was converted into a firm price contract totalling \$484,118.82. Subsequent amendments had the effect of reducing the contract to \$29,966.78. At the year-end the overpayment of \$11,872.86 had not been recovered, but steps have since been taken to that end.

185. Contracts involving \$19,680,183 were made with the Cessna Aircraft Company in 1940 and 1941. These provided for an advance payment of 30 per cent, the balance to be paid as deliveries were made. The unit price per aircraft was subsequently reduced, but payments were made in the several fiscal years without taking into consideration that the advance payments were 30 per cent of the original price and not calculated on the amended price. The sum thus overpaid, \$258,725.13, was recovered in the fiscal year 1943-44.

186. In September, 1941, a contract was made with John Millen & Son, Limited, Montreal, to maintain reserve stocks of aircraft general spares to be held available for the aircraft industry. The contract provides that the profit be not more than 5 per cent and that annual financial statements be submitted. The fiscal year of the Company ends on January 31. A refund of \$2,027.94 was made on the 1941-42 business. As of the time of audit, no accounting had been made for the Company's next two financial years.

187. The Department of Munitions and Supply Act requires that all contracts involving \$15,000 or over be authorized by the Governor in Council. On December 16, 1941, the Governor in Council authorized the Minister of Munitions and Supply to order Fleet Aircraft Limited into production on 500 Fairchild Freshman Trainer aircraft. The Order in Council stated:—

That the proposed authorization to proceed will provide that a reasonable price to be negotiated is to be paid for these aircraft and that, pending settlement of price and execution of a formal contract, His Majesty is to make monthly progress payments to the contractor.

Progress payments to March 31, 1944, were \$3,368,638.52—excluding payments made on orders placed to fill requisitions of the Crown company, War Supplies Limited. No formal contract had been made. The same practice was followed in placing orders with certain other companies:—

<u>Date of Order in Council</u>	<u>Producer</u>	<u>Progress Payments to March 31, 1944</u>
May 7, 1942	Canadian Vickers Limited.....	\$7,711,998 27
Sept. 5, 1942	Boeing Aircraft of Canada, Ltd.....	722,519 35
Oct. 1, 1942	Canadian Car and Foundry Ltd.....	3,930,595 47
Oct. 1, 1942	Singer Manufacturing Co. Ltd.....	1,395,551 72
Dec. 16, 1942	Canadian Car and Foundry Ltd.....	438,877 49
Dec. 16, 1942	Singer Manufacturing Co. Ltd.....	151,537 09
Dec. 16, 1942	Canadian Car and Foundry Ltd.....	2,627,280 04

The authority for the making of these payments continued, up to the year-end, to be the orders in council authorizing the Minister to put the contractors into production and to negotiate contracts with them, because no contract agreements had been executed.

188. In July, 1941, a contract was made with MacDonald Bros. Aircraft Limited, Winnipeg, for the production of 600 sets of Oxford winterization parts. The authorizing Order in Council, P.C. 5795 of July 29, 1941, reads in part:—

that a firm price for the sets has not been arranged since costs of production cannot be estimated accurately and it is recommended that the contract be entered into for the payment of costs of manufacture together with a fair and reasonable profit;
that the total expenditure has been estimated to amount to \$388,800 by the Department of National Defence (Air Service).

Progress estimates submitted and paid up to November 6, 1943, amounted to \$1,000,712.08. Although the expenditure had almost tripled the original estimate, no further authorization was secured from the Governor in Council. In reply to a query, the Department of Munitions and Supply stated that it was awaiting findings of an audit by the Treasury cost accounting division.

189. A contract for nine Avro "626" aircraft was authorized by Order in Council P.C. 1727 of July 21, 1937. By this contract, Armstrong Siddeley Motors—now Ottawa Car and Aircraft Limited—was to be paid \$196,538.40. Progress payments approximating \$150,000 were made as the work proceeded. Acceptance tests commenced in June, 1939. Four aircraft were accepted; the other five were declared unacceptable by reason of their developing excessive vibration at engine speeds in excess of 2,100 r.p.m. Reference to these payments was made in last year's report (Para. 199). During the last fiscal year the Department of Justice, after examining the file, expressed the view that, in the event of litigation to recover the sums already paid on the five rejected aircraft, the Crown would be faced "with a very costly action and it would be difficult to prove the facts." The original test pilots are not now available to give evidence. Settlement authorized by Order in Council P.C. 63 6000 of August 1, 1944, is: the contractor accepts the sum already paid as full settlement of all its claims; the Crown takes possession of the nine aircraft and releases the Company from all direct or indirect claims with respect to the contract. These include a payment of \$1,834.50, by the Crown, to Laurentian Air Services Limited for storing the five aircraft.

190. Order in Council P.C. 2610 of April 1, 1943, authorized the cost of 400 Hurricane aircraft to be charged to the Department. Subsequently the number taken over was reduced to 250. A payment made on April 29, 1943, includes the cost of one aircraft which had crashed while being test-flown at the contractor's plant. The Director of Aeronautical Inspection, on September 16, 1943, advised that the Department was accepting liability for the plane because the defect was one of design.

191. Certain ceiling price contracts for the purchase of electrical supplies provide that a percentage only of the ceiling price be paid pending final settlement. Audits disclosed that invoiced items were paid for at the invoiced price instead of the percentage stipulated in the contracts. Refunds amounting to \$23,892.16 were made.

192. In May, 1941, the Department entered into an agreement with the Dominion Electric Protection Company for 650 compasses at a fixed price of \$73.750. In February, 1942, the Department of Munitions and Supply made a new contract with the Company for 9,622 compasses, including those mentioned above, at a ceiling price of \$67.10 per compass. Nevertheless, payments on the 650 compasses were made on the basis of the 1941 agreement. On attention being drawn to the matter, action was taken to effect a recovery. On April 13, 1944, a refund of \$49,745 was made—\$30,135 on account of the lower contract price and \$19,610 by reason of costs being less than the ceiling price.

193. Inconsistencies existed in various R.C.A.F. units throughout the fiscal year 1943-44 in the valuation of allowances for quarters and rations for the purpose of Unemployment Insurance deductions. On May 31, 1944, it was directed that subsistence allowances paid to messmen, cooks, batmen, etc., be evaluated at \$1 per day for Unemployment Insurance purposes. This has been concurred in by the Unemployment Insurance Commission.

194. Aircraft Repair Limited, Edmonton, is a general contractor for the repair and overhaul of aircraft. The agreement provides for monthly payments of costs and an annual profit allowance. On January 13, 1944, the Company was advised to reduce staff because of curtailments in air training programs, but to submit reports before actually laying off men. The Company and National Selective Service failing to agree as to the categories to be laid off first, no immediate action was taken. During March, 1944, it was arranged between the contractor and the Aircraft Production Division of Munitions and Supply that the night shift be released forthwith. The progress claim of the Company included \$104,869.58 as extra overhead cost incurred as a result of "idle time" payments to employees to the end of March: January \$5,580.51, February \$24,393.04, and March \$74,896.03. The Department of National Defence submitted the account to the Department of Munitions and Supply and, on its advice, paid \$60,000 in the fiscal year 1943-44. The remaining \$44,869.58 was not disallowed, but was directed to be withheld until further investigations were made. The progress claims for April increased the "idle time" by \$22,716.50. The Company was notified

that as from May 1 no further claims for idle time would be recognized. During the audit it was observed that an offer of \$100,648.77 in full settlement had been made. Included in the amount is \$9,322.64 incurred by reason of the negotiations between the Company and National Selective Service. No benefit accruing to the Department of National Defence for Air, this expenditure might more properly be a charge to Selective Service administration.

195. By the terms of the various contracts—all of the cost plus a fair and reasonable profit type—spares and equipment for embodiment in aircraft under repair were either supplied as free issue by the R.C.A.F. or were purchased by the contractor. In the latter case, the stores, as purchased, were included in the monthly progress claims. Separate stores accounts were maintained by the contractor. This plan not being satisfactory, and as both types of stores are the property of the Crown, instructions were issued in 1943 to combine the stores and the accounts. Inventories based on a physical count were prepared by the R.C.A.F. and the contractors. These disclosed discrepancies in stores, obsolescent items and stores in excess of requirements. The Department set up a committee to review the inventories and to determine the penalty if a contractor was found negligent. Departmental investigations are being made in instances of apparent over-procurement. Findings were not available during the audit.

196. Twice it was observed that paid accounts submitted by overhaul contractors included stores which had already been covered by payments on account. The overpayments amounted to \$39,745.73. The sums were recovered in March by deductions from subsequent claims of the contractors. The errors pointed either to inefficient examination of contractors' lists by resident inspectors, or to inadequate instructions from R.C.A.F. headquarters. The Department has taken action to safeguard against repetition of the errors.

197. Forty-five inspections were made of accounts at 29 civil-operated schools. Although detailed instructions had been issued by the Department with respect to the recording and control to be exercised over gasoline stores, it was observed that satisfactory application was not being given by 19 schools. Revenue accounting practices at 11 schools were found to be incomplete. Two schools had failed to collect rentals from civilian employees or tradesmen occupying quarters on the station. Six schools had not remitted collections promptly. At 3 schools the records were such that the amounts remitted to the Receiver General could not readily be verified. The Department has taken corrective action. Two inspections were made of accounts at No. 31 elementary flying training school, De Winton. On both occasions the state of its accounts was found to be generally unsatisfactory. The Department has cancelled the contract with the company and a new company has been formed to carry on the operation of the school.

198. Inspections were made at 79 Service units and at the year-end the Deputy Minister of the Department was advised that the level of proficiency in equipment accounting had been raised considerably during the year, although equipment depot accounts had not reached the desired state of efficiency. With respect to these, changes in system had been introduced in order to have movements of physical stock currently recorded in a form which would provide up-to-date information for procurement purposes. Failure to achieve the goal appears to be due, in great measure, to the fact that actual stock holdings and records were not effectively reconciled at the time the new system was put into operation, and because receipts of equipment were not taken promptly on charge in the records. The Department has taken steps to remedy these weaknesses.

199. Departmental attention was drawn to an apparent shortage of 1,450 sheets and 1,500 pillow slips at No. 2 Manning Depot, Brandon. On September 10, 1943, the Department advised that it regarded a laundry as responsible for the loss of 450 sheets and 900 pillow slips, of a total value of \$625.50, but was not demanding that the deficiency be made good. The Department has caused the shortage of 1,450 sheets and 1,500 pillow slips to be written off.

200. Loxtave prefabricated buildings are sometimes erected for the use of contractors during construction of air projects. Audit observations were made to the Department because of the practice of treating the buildings as consumable stores, although they are of durable construction and may be dismantled and removed. An instance is that of eleven buildings costing \$23,300 each, procured for Air project works in British Columbia. The Department dealt with the subject promptly, and the rule now is that all such buildings be taken on charge in R.C.A.F. stores records and be accounted for in the same manner as other non-consumable stores.

201. At the year-end, advances of \$97,743.58 to the High Commissioner's Office, London, England, were not distributed and charged to the expenditures of the year. Included in the total is \$5,769.95 representing expenditures incurred in the fiscal year 1942-43.

202. A liability of \$2,554,953.08 is set up in the Balance Sheet of Canada for deferred pay of members of the R.C.A.F. The sum may not be regarded as exact, because all increases and decreases in connection with the liability during the fiscal year 1943-44 had not been reported to the Department of Finance by the year-end. For the same reason, the expenditure of \$303,824,649.03, for pay and allowances, is not accepted, for audit purposes, as representing the real cost of the year's operations.

National Film Board

203. By Treasury Board Minute T. 241940 B. of April 19, 1943, an allotment was approved for:—

Training and Equipping Cameramen for Active Service.....	\$153,500
--	-----------

It is indicated in the Minute that this amount was approved in anticipation of the sum being recovered to the appropriation. Expenditures unrecovered at the termination of the fiscal year amounted to \$118,109.58.

204. Order in Council P.C. 96 9385 of October 14, 1942, authorized a revolving fund "to provide for the purchase of supplies by the National Film Board for the production of films for war departments." Ordinarily, a revolving fund is regarded as a credit to carry out a cycle of operations, with outlays restored from the income of the operations. This revolving fund was not so administered. In the fiscal year 1942-43 the sum of \$85,000 was provided. Total disbursements were \$151,641.09 and recoveries in the year \$69,009.85. At the year-end, supplies costing \$82,631.24 were transferred to the stores inventories of the Film Board and the account closed. In the fiscal year 1943-44 the allotment for revolving fund purposes was \$100,000. Gross expenditures were \$226,720.98 and recoveries amounted to \$128,189.15. Again at the year-end, supplies on hand to the value of \$98,531.83 were taken on charge in the stores accounts of the Film Board and the account closed by treating the \$1,468.17 balance to the credit of the revolving fund as having lapsed in the War Appropriation. The consequences are that inventories of the National Film Board were increased by \$181,163.07 in the two fiscal years, although the purpose of the Order in Council was to provide a credit to finance the cost of supplies until the outlay was recovered from the benefiting departments.

Department of National War Services

205. Regulations governing the financial administration of the Corps of (Civilian) Canadian Fire Fighters require that 50 per cent of the daily pay be withheld from those stationed overseas, unless the man has a pay assignment of that amount in effect. In the event of the assignment being less than 50 per cent, the difference is withheld. Deferments from pay commence in the month following departure from Canada. The sum becomes payable upon discharge or appointment to commissioned rank. The War Appropriation in 1943-44 was charged only with the actual sum paid out, and no account was set up in the Public Accounts to reflect the undischarged liability to the Corps personnel. Therefore, the cost as shown for the year is understated. It is estimated that the sum involved is \$2,600.

206. During the audit it was observed that, while the National Defence tax was in effect, deductions were made from payments to a column officer, then as now stationed in Canada. The National Defence tax was repealed as from July 1, 1942, but payments to this officer continue to be reduced by the amount previously deducted for the tax. No disposition is made of the sum so deducted or reserved. No authority for the action taken, other than the acquiescence of the officer, was produced during the audit.

207. An expense allowance of \$8 per day was authorized for an employee. This allowance was effective while he was actually in London, England. The audit disclosed that the allowance was paid for 32 days while he was absent from London and in travel status. Action was taken to adjust the overpayment.

Department of Pensions and National Health

208. Pensions granted by reason of the present war are paid by means of an allotment from the War Appropriation. Section 12 of the Pension Act reads in part:—

12. A pension shall not be awarded when the death or disability of the member of the forces was due to improper conduct as herein defined: Provided

- (a) that the Commission may when the applicant is in a dependent condition, award such pension as it deems fit in the circumstances;
- (b) that the provisions of this section shall not apply when the death of the member of the forces concerned has occurred on service during the Great War prior to the first day of September, one thousand nine hundred and nineteen, or has occurred during service in a theatre of actual war during the war with the German Reich.

Section 2 of the Act states:—

"improper conduct" includes wilful disobedience of orders, wilful self-inflicted wounding and vicious or criminal conduct.

A soldier who had been an inmate of Canadian penal institutions before enlistment was posted to duty in the United Kingdom. His Army conduct record was an unsatisfactory one. Shortly after serving a twelve months' detention sentence, he absented himself without leave for several months and then returned to duty only by reason of his being apprehended and charged with the murder of a civilian. He was tried by a civil court, found guilty and sentenced to be hanged. The sentence was carried out. During his absence without leave, payment of dependent's allowance to the wife was discontinued, but after arrest it was again put into effect. The widow applied for and was granted pension at the rate of \$720 a year for herself and \$180 for her child. Attention is drawn to the case because it is improbable that Parliament contemplated awards of pension when death was occasioned by a sentence of the courts.

209. Awards of pension by reason of pulmonary tuberculosis have been the subject of observations to the Canadian Pension Commission. Section 24 (1) of the Pension Act reads:—

24. (1) Subject to the provisions of section eleven, pensions for disabilities shall, except as provided in subsection three of this section, be awarded or continued in accordance with the extent of the disability resulting from injury or disease or aggravation thereof as the case may be, of the applicant or pensioner.

Subsection 3 stipulates the rate of pension awards, by service categories, for pulmonary tuberculosis, and prohibits any reduction in an award for two years. Thereafter, the award may be reduced, but at six months' intervals, and no single reduction shall exceed 20 per cent of the original award. This subsection was first enacted in 1925, its history and purpose being given by the Minister of Soldiers' Civil Re-establishment in these words:—

....this class of cases has been discussed many times in parliamentary committees, and the recommendation at one time or another was made that tuberculosis cases should be pensioned at 100 per cent for two years without reduction. That has been the practice of the Board, and this will make it statutory. (Debates, May 5, 1925, p. 2847.)

The Pension Commission apparently regards the words "except as provided in subsection three of this section", in section 24 (1), as removing pulmonary tuberculosis cases from the requirements of section 11, one of which is:—

no pension shall be paid for a disability or disabling condition which, at the time he became a member of the forces, was wilfully concealed, was obvious or was recorded on medical examination prior to enlistment.

As there is no self-apparent reason why such a general exception should be made, it has been observed that the statutory exception might reasonably be construed as relating only to the rates of awards and subsequent reductions made with respect thereto.

210. War pension awards to 6,700 casualties of the present war were subjected to audit review. Errors noted were brought to the notice of the administrative services. Action taken resulted in reductions or cancellations amounting annually to \$7,913.04.

Department of Trade and Commerce

211. A revolving fund of \$500,000 was authorized in 1941 for the purpose of chartering vessels necessary to facilitate Canada's external trade. \$250,000 was allotted during 1943-44 to provide working capital for the fund. Payments of \$113,529.77 were made from the fund and it was credited with \$351,666.69 as earnings. The surplus earnings, \$238,136.92, were credited to Consolidated Revenue Fund as Special Receipts.

212. There was an allotment of \$500,000 for additional subsidy payments to steamship companies operating services in Canadian coastal waters. The purpose is to assist in meeting increased expenditures resulting from war bonuses paid to crew, war risk insurance on vessels and additional expenditures for fuel, marine insurance, etc. Payment was made conditional on (a) freight and passenger rates not being increased above those charged during the period September 15 to October 11, 1941, inclusive, and (b) there having been no increase in the original subsidy since January 1, 1942. The order in council provides that each claim be certified by a firm of chartered accountants. Sixteen companies qualified for the subsidies and were paid a total of \$498,729.94.

Wartime Information Board

213. Section 5 of the Public Printing and Stationery Act vests in the King's Printer the exclusive power to purchase books and stationery required by departments. Three thousand five hundred and forty copies of *Canada and the Building of Peace* were purchased from the Canadian Institute of International Affairs. The King's Printer declined to certify the account because the provisions of the statute had not been observed. Nevertheless, the account was paid. The sum involved is \$1,239.

214. The Board obtained from the Canadian Broadcasting Corporation the services of one of its employees. The salary of the officer, \$318 monthly, was paid to the Corporation commencing August 3, 1943. In addition, he was paid \$1,188.48 in the fiscal year for his living expenses in Ottawa and for week-end expenses incurred in travelling to his home in Montreal. During the period from August 3 to the fiscal year-end the same officer was paid \$1,140 for services rendered to the National Film Board. No executive order authorizing the arrangement or the payments was produced during the audit.

WAR APPROPRIATION (MUTUAL AID)

215. The War Appropriation (United Nations Mutual Aid) Act, 1943, appropriates \$1,000,000,000 to be administered by the Canadian Mutual Aid Board to the end that war supplies may be made available to nations who are signatories to the Declaration by United Nations of January 1, 1942, and also to any other nation or authority which might be designated by the Governor in Council as being associated with Canada in the prosecution of the war. \$912,603,220.34 was spent during the fiscal year as a charge to the appropriation, of which \$25,472.14 was for administrative expenses. The \$912,577,748.20 expended for war supplies includes \$139,123,563.85 in goods which were in transit or in storage at March 31, 1944, and consequently had not been allocated among recipient nations. The grant continues until exhausted, therefore \$87,396,779.66 remained available after March 31 to defray like expenditures coming for payment. A further \$800,000,000 was appropriated in 1944-45.

216. A distribution of expenditures, by recipient nations, etc., to March 31, 1944, is:—

The United Kingdom.....	\$723,753,786 96
The Union of Soviet Socialist Republics.....	23,282,292 53
Australia	20,959,845 42
China	4,101,587 96
West Indies	874,478 82
India	482,192 66
Expenditures for war supplies held by the Mutual Aid Board in transit or in storage, to be transferred to recipient countries in future.....	139,123,563 85
Expenditures for administration.....	25,472 14
	<u>\$912,603,220 34</u>

217. The Board disbursed \$13,651,707.52 as the Commonwealth of Australia's share of the training costs in Canada under the British Commonwealth Air Training Plan, Order in Council P.C. 2294 of March 30, 1944, made under the authority of section 2 (d) (v) of the Act, declaring that:—

services rendered by Canada in connection with the training of Australian airmen in Canada and chargeable to the Commonwealth of Australia under The British Commonwealth Air Training Plan as services essential to the conduct of the war or to the relief and maintenance of any United Nation, such designation to have had effect on and after April 1, 1943.

218. Several departments were used as procurement agents for the Board. Disbursements of these departments were:—

Agriculture	\$116,783,440 08
Fisheries	7,569,341 26
Munitions and Supply.....	724,410,718 64
Trade and Commerce	48,829,438 33

Administrative practice subsequent to January 15, 1944, is to use the appropriation only for making payment for stores actually delivered. Consequently, Mutual Aid moneys were not applied in making progress payments or working capital advances under contracts for the production of stores, nor to pay for stores to be delivered after the expiration of the fiscal year. Order in Council P.C. 9546 of December 14, 1943, directed that, whenever progress payments or working capital advances were required, funds to finance the production be provided by allotment from the War Appropriation. The sum thus employed was \$200,000,000. It was added to the General (Munitions) Revolving Fund of the Department of Munitions and Supply.

219. Order in Council P.C. 5560 of July 13, 1943, authorized the acquisition of various munitions contracts from the United Kingdom Government and the payment of \$120,000,000 forthwith on account. The sum was estimated as representing the amount of advances and

progress payments made by the United Kingdom Government on contracts which were entered into or placed by the Department of Munitions and Supply of Canada in the name of, or on behalf of, the Government of the United Kingdom prior to, and which remained outstanding and uncompleted on August 31, 1943. Subsequently, by Order in Council P.C. 2092 of March 23, 1944, the Secretary of State for External Affairs was authorized to sign an agreement accepting \$119,317,061.20 (subject to final accounting calculations) as the sum involved. The agreement provides that the amount be regarded as subject to adjustment until

- (a) the equity is determined of the United Kingdom Government in the Munitions Production Revolving Fund, and
- (b) the United Kingdom Government's investment is established, as of August 31, 1943, in stores and components in the possession of contractors for embodiment into completed articles.

In so far as deliveries have been made on contracts thus acquired by Canada, charges therefor were made to the Mutual Aid appropriation, and the expenditure recorded as made for the government receiving the munitions. The residue of the \$120,000,000 remained, as at March 31, 1944, a charge to the General (Munitions) Revolving Fund.

220. Order in Council P.C. 8019 of October 14, 1943, authorizes similar action with respect to munitions contracts in Canada of the Commonwealth of Australia. The sum involved has still to be finalized, but the Order in Council recites that it is "not likely to exceed in the aggregate the sum of \$10,000,000."

221. At March 31, 1944, the General (Munitions) Revolving Fund remained charged with \$182,612,960.71, which will be a cost to the Mutual Aid appropriation when deliveries are made by contractors. For the purposes of the 1943-44 fiscal year, this sum is reported as an expenditure by the Department of Munitions and Supply under War Appropriation Act authority. Approximately 50 per cent of the total consists of advances to aircraft companies.

222. Adjustments will be necessary when the final costs of all articles making up Mutual Aid Board requisitions have been compiled and compared with the charges already made against the Mutual Aid Appropriation. The procedures required to produce such a compilation of actual costs have been instituted, but at the year-end little progress had been made.

223. A record was not maintained in the year 1943-44 for Department of Munitions and Supply commitments on Mutual Aid Board account. A record is now being prepared and, when completed, this should fill an existing accounting need.

WAR CORPORATIONS

Department of Finance

224. *Commodity Prices Stabilization Corporation Limited.*—Order in Council P.C. 9870 of December 17, 1941, provides that the Auditor General shall be the auditor of the Corporation. The deficit for the year was \$81,451,203.65. It represented subsidies paid, \$70,096,755.84; net loss on commodity trading, \$10,526,224.10; administrative expenses, \$723,506.21; other income less other charges, \$58,902.84; and adjustment in respect of previous fiscal year, \$163,620.34.

225. Observations in the audit report to the shareholders were:—

Subsidies paid by the Corporation are subject in some cases to investigation and adjustment after payment by officers of the Corporation. Therefore, payments now recorded may not be invariably regarded as final.

The net loss of \$10,526,224.10 on commodity trading for the fiscal year includes an amount of \$24,075.96 for war risk insurance premium on the Corporation's inventory of commodities for the period October 1, 1942, to March 31, 1944. Although it is a provision of section 5 of the War Risk Insurance Act that a contract of insurance is binding only after payment of premium and execution of the policy, and by regulation it is provided that no coverage is in effect until two days after insurance is made, the amount of \$24,075.96 includes a charge for premium for eight months prior to the signing of the application for insurance on June 1, 1943, during which period, by the terms of the contract, no benefit could accrue to the Corporation.

The Corporation investigates accounts of persons receiving subsidy payments and effects recoveries when it is established that assistance was not necessary to operate within a set price ceiling. An example of its efforts is the action taken with respect to claims of mattress manufacturers. These arose out of the application of what is commonly known as the War-time Prices and Trade Board's "Statement on Import Policy". Forty-eight mattress manufacturers submitted subsidy claims totalling \$1,031,452.39. Subsequent reviews and investigations by the Corporation's officers have resulted in voluntary refunds of \$131,664.54 and withdrawal of applications totalling \$285,309.50. A further sum of \$301,278.45 was either disallowed or reclaimed by the Corporation. Thus, of the original \$1,031,452.39 claimed, \$313,199.90 is now regarded as qualifying within the terms of the order.

226. In addition to direct cash subsidies, some importers are subsidized indirectly by being granted partial and, in some cases, complete relief from the payment of import duties and taxes on certain commodities, under the authority of orders in council.

227. *Canadian Wool Board Ltd.*—This Company acquires domestic wools for civilian requirements. Incorporation was procured under the authority of Order in Council P.C. 1835 of March 10, 1942. The Company operates under an agreement with the Minister of Finance. All shares, other than directors' qualifying shares, are in the name of the Minister. The Company's activities are financed by means of advances received through the Department of Finance, the \$221,296.11 loss for the year being applied against such advances. The Order in Council directs that the Auditor General be the auditor of the Company.

228. *Wartime Food Corporation Ltd.*—This Company is a subsidiary of Commodity Prices Stabilization Corporation Limited, to acquire and deal in commodities. It operates under an agreement with the Minister of Finance and the Commodity Prices Stabilization Corporation Limited. The outstanding shares of the Company, other than directors' qualifying shares, are in the name of the parent Corporation. To November 11, 1943, advances were made by the parent company, but since that date its activities have been financed by means of advances received through the Department of Finance, the \$68,119.39 loss for the year being applied against such advances. By Order in Council P.C. 624 of February 1, 1944, the Company was vested with the same powers as exercised by the Commodity Prices Stabilization Corporation Limited. The Auditor General is named its auditor by a by-law of the Company.

229. *Wartime Salvage Limited*.—The incorporation of this Company was procured under the authority of Order in Council P.C. 2530 of March 30, 1942. It operates under an agreement with the Minister of Finance. All shares, other than directors' qualifying shares, are in the name of the Minister. The Company's activities, other than those relating to the acquisition and disposal of scrap metals, are financed by means of advances received from the Department of Finance. The \$10,993.19 net profit for the year was added to the advances, the loss incurred up to March 31, 1943, having been deducted therefrom. Scrap metals, particularly scrap iron and steel, were acquired and disposed of during the year, on behalf of the Department of Munitions and Supply, these activities being financed by means of advances received by the Company through that Department, the \$684,820.54 loss for the year being applied against such advances. The Auditor General is named the auditor of the company by the Order in Council.

230. *Sugar Administrator*.—The Sugar Administrator is responsible, under the direction of the Wartime Prices and Trade Board, for the conduct of negotiations and for arranging for supplies of sugar to be imported into Canada. By reason of the fact that his financial operations do not involve Consolidated Revenue Fund, his accounts, for audit purposes, are examined in the same manner as are those of Crown corporations.

231. The Administrator's activities are regulated by Order in Council P.C. 3223 of October 21, 1939, as amended. Administrative expenses are paid by the Wartime Prices and Trade Board and charged to the allotment made from the War Appropriation for the Board's administrative expenses. No advances have been made from Consolidated Revenue Fund to finance the Administrator's operations. Profits realized from the sale of sugar are, by authority of the Order in Council, retained by the Administrator and form a reserve fund. Surplus funds are invested either in securities of Canada or those unconditionally guaranteed by the Government of Canada. Investments are made from time to time, on the Administrator's behalf, by the Bank of Canada. The accounts were audited for the Administrator's fiscal year ended August 31, 1943, and a report submitting a balance sheet as at that date, and certified as exhibiting a true and correct view of the state of the Administrator's affairs, was delivered to the Minister of Finance and to the Wartime Prices and Trade Board.

Department of Munitions and Supply

232. Companies have been incorporated at the direction of the Minister of Munitions and Supply, under the authority of section 6 of the Department of Munitions and Supply Act. Of the 27 companies incorporated to March 31, 1944, all but two have share capital. The companies were incorporated for the purpose of carrying on new activities, with the exception of Victory Aircraft Limited and Quebec Shipyards Limited, which were incorporated to take over operations of existing private companies. In addition, shares of the Dufferin Shipbuilding Company Limited, incorporated under the Ontario Companies Act, were acquired by the Crown under the authority of Order in Council P.C. 8027 of October 17, 1941, the name of the Company being at the same time changed to Toronto Shipbuilding Company Limited.

233. Order in Council P.C. 535 of January 27, 1944, made under the authority of the War Measures Act, directed that all issued capital stock of Eldorado Mining and Refining Limited, a company operating under the Ontario Companies Act, be appropriated and vested in the Crown. It also declared the Company to be a body corporate and politic within the legislative authority of the Parliament of Canada. A charter was granted under the Dominion Companies Act, in the name of "Eldorado Mining and Refining", replacing the charter issued under the Ontario Companies Act.

234. Three of the companies ceased to carry on business during the year under review: Plateau Company Limited, Toronto Shipbuilding Company Limited and Trafalgar Shipbuilding Co. Ltd.

235. The Department of Munitions and Supply Act requires that the accounts of corporate bodies created for its purposes be audited by the Auditor General (in the case of Toronto Shipbuilding Company Limited and Northern Transportation Company Limited—a subsidiary of Eldorado Mining and Refining—the audit obligation is imposed by resolution

of the shareholders). Certified financial statements published in the Public Accounts are for the fiscal year period ending March 31, except in the following cases:—

- Defence Communications Limited—Period from February 8, 1943, the date of incorporation, to March 31, 1944.
- North West Purchasing Limited—Period from February 19, 1943, the date of incorporation, to March 31, 1944.
- Plateau Company Limited—Period from April 1, 1943, to December 23, 1943, the date as of which the Company ceased to carry on business.
- Quebec Shipyards Limited—Period from June 16, 1943, the date of incorporation, to March 31, 1944.
- Toronto Shipbuilding Company Limited—Period from April 1, 1943, to December 31, 1943, the date as of which the Company ceased to carry on business.
- Trafalgar Shipbuilding Co. Ltd.—Period from April 1, 1943, to March 9, 1944, the date as of which the Company ceased to carry on business.
- Vencer Log Supply Limited—Period from August 10, 1942, the date of incorporation, to August 31, 1943 (the end of the Company's fiscal year).
- War Assets Corporation Limited—Period from December 3, 1943, the date of incorporation, to March 31, 1944.
- Wartime Oils Limited—Period from April 6, 1943, the date of incorporation, to March 31, 1944.

236. The fiscal year of Eldorado Mining and Refining will be the calendar year, and the same fiscal period is applicable to its subsidiary, Northern Transportation Company Limited.

237. Shares of companies with share capital, other than directors' qualifying shares, are in the name of the Minister of Munitions and Supply, and each director has filed an assignment of shares held.

238. Agreements, authorized in each case by the Governor in Council, have been entered into between the Minister and the various companies, except Trafalgar Shipbuilding Co. Ltd., which had a limited field of activity.

239. The companies being corporate entities and having the powers and capacities conferred by the Dominion Companies Act, 1934 (with the exception of Toronto Shipbuilding Company Limited), their books of account are maintained on an accrual basis, in accordance with accepted commercial accounting practice, and to conform with the requirements of sections 111 and 112 of that Act.

240. Up to and including the fiscal year 1942-43, the companies were financed by means of round sum advances, usually at monthly intervals, from War Appropriations. A change in practice was adopted in the last fiscal year when Order in Council P.C. 3542 of May 4, 1943, authorized operations of Crown companies and Government-owned munitions projects to be financed by way of bank overdrafts guaranteed by the Crown.

241. Title to capital assets in use by the companies is vested in the Crown (the case of Toronto Shipbuilding Company Limited was an exception since, up to the termination of its activities as of December 31, 1943, title was vested in that Company). For this reason capital assets do not appear in the published balance sheets of the companies concerned, except in the cases of Wartime Housing Limited and Wartime Metals Corporation, where the incurring of the capital expenditures is a principal activity of the companies. In these two cases, capital expenditures appear in trust account sections of their balance sheets. In other cases, footnotes to the balance sheets give the cost valuation of the Crown-owned capital assets in the companies' charge. The capital assets in the charge of the companies, including capital expenditures incurred in the two special cases mentioned, totalled \$272,791,020.41 as at March 31, 1944.

242. *Aero Timber Products Limited.*—This Company produces sitka spruce logs in special aero grades, and sells them to sawmill operators for conversion into aero grade lumber. The Company selects special sitka spruce trees and logs them individually, leaving surrounding trees standing. This selective method of production necessarily results in higher logging costs than are ordinarily associated with general logging operations. The Company was directed to sell at prices which were in conformity with the existing price level, and by Order in Council P.C. 7394 of October 5, 1943, the Timber Controller was authorized "to establish such surcharges on the selling prices of aero grade lumber as in his opinion are necessary to provide sufficient additional revenue to enable Aero Timber Products Limited to reimburse it for its costs of the production of sitka spruce logs of aero grade." The Company also acquires logs from two logging companies by means of cost plus contracts, each contract providing for "reasonable allowances" in respect of the contractor's equipment used in the operations. The charges under these contracts are based on monthly statements submitted by the contractors and certified by their auditors.

243. Log sales for the year ended March 31, 1944, totalled \$2,378,387.33, while selling expenses, operating and log acquisition costs, and administrative expenses totalled \$5,241,658.44, giving an operating loss of \$2,863,271.11. Surcharges on lumber sales, totalling \$924,275.17, were offset in part by special charges amounting to \$412,363.73. The net loss for the year was \$2,351,359.67, the accumulated deficit to March 31, 1944, being thereby increased to \$3,296,448.07.

244. As at March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$1,262,684.34.

245. *Allied War Supplies Corporation.*—This corporation supervises and directs the administration of Government-owned chemical, explosive and ammunition-filling projects operated by private contractors on behalf of the Department of Munitions and Supply and financed directly through that Department. Since its functions are supervisory, expenditures incurred by the Corporation are with respect to its administrative expenses only. Included are the salaries and expenses of the Montreal office of the Director General of Explosives, an officer of the Department of Munitions and Supply. The Corporation's expenditures during the year ended March 31, 1944, totalled \$864,929.19, including \$109,970.46 for the salaries and expenses of the office of the Director General.

246. *Atlas Plant Extension Limited.*—This Company was created by reason of the exceptional relationship resulting from the agreement made between the Crown and Atlas Steels Limited. It acts as the financial intermediary between the Crown and Atlas Steels Limited to carry out terms of the agreement authorized by Order in Council P.C. 3080 of May 1, 1941, by making loans to the latter Company for the purpose of extending its plant and providing the necessary additional working capital. As at March 31, 1944, the amount remaining due by Atlas Steels Limited, according to the Crown Company's records, was \$8,370,990.19.

247. In addition, the Company makes payments in connection with plant additions and machinery and equipment supplied by the Crown as "capital assistance" to Atlas Steels Limited under various contracts. To March 31, 1944, amounts totalling \$9,889,451.01 had been expended in connection with the "capital assistance" projects, and of this amount a total of \$8,018,162.12 was for building additions and immovable equipment to which, as provided for in the governing orders in council, title is vested in Atlas Steels Limited.

248. *Citadel Merchandising Co. Limited.*—The Company acquires, and then supplies, machine tools to contractors authorized to receive "capital assistance" in the manufacture of munitions. During the year ended March 31, 1944, expenditures for machine tools acquired on behalf of the Crown and delivered to contractors totalled \$30,263,814.24. In addition to a reserve inventory acquired through purchase, the Company receives machine tools which become surplus to requirements of contractors. At March 31, 1944, it had in its charge Crown-owned machine tools totalling \$7,749,110.39, at cost or departmental valuations—together with other machine tools respecting which departmental valuations were still to be received—all being held for disposal at the direction of the Department of Munitions and Supply. During the year the administrative, warehousing and special expenditures incurred by the Company totalled \$429,241.38. The special expenditures of \$50,139.66, recorded in its published statements, relate to the Machine Tool War Service Committee, and to other similar committees operating under the direction of the Department.

249. *Cutting Tools and Gauges Limited.*—This Company reclaims worn and damaged cutting tools for munition manufacturers. It also acts in purchasing inspection gauges for delivery to the Inspection Board of the United Kingdom and Canada and other public agencies and assists industry generally in the procurement of shop gauges. During the closing months of the fiscal year the Company acquired from various Crown companies and plants, surplus stocks of cutting tools, the greater part of these, of a value of \$280,774.35, being on hand as at March 31, 1944. Service charges for reclaiming cutting tools were \$336,369.94 for the year ended March 31, 1944, and the gross profit on the sale of surplus cutting tools was \$51,677.99, a total of \$388,047.93. Operating costs totalled \$365,740.50, giving a net profit of \$22,307.43 for the year. This amount was credited to Surplus Account, the balance of that account then being \$21,732.12 as at March 31, 1944. Of the total of \$232,112.49 incurred by the Company for administrative expenses, an amount of \$182,422.74 is treated as applicable to the procurement of gauges and cutting tools, the \$49,689.75 balance being absorbed in the costs of reclaiming cutting tools.

250. As at March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$247,780.08.

251. *Defence Communications Limited.*—This Company arranges for the construction of extensions to existing communications facilities in Eastern Canada and Newfoundland, in order to meet the requirements of the Armed Services. It finances the costs of rental, maintenance and power in connection with such extended facilities, pending completion of an extension program. To March 31, 1944, capital expenditures totalling \$2,567,195.48 had been incurred, together with \$52,505.67 for rentals, etc. Administrative expenses of the Company during the period from February 8, 1943, the date of incorporation, to March 31, 1944, totalled \$174,302.30.

252. *Fairmont Company Limited.*—This Company acquires and stores rubber, and makes sales thereof to manufacturers having contracts with the Crown for the production of war supplies, and to those engaged in essential civilian production. Until Japan's entry into the war, established crude rubber selling prices enabled the Company to more than recover its warehousing and administrative expenses, and a surplus of \$184,420.56 was accumulated to March 31, 1942. Japan's entry into the war created a new situation. Crude rubber prices increased substantially. The cost of synthetic rubber was considerably in excess of the authorized selling price of rubber generally. Moreover, the Company was required to absorb losses suffered in connection with the collection, storing and disposal of scrap rubber. As a result, a net loss of \$127,431.03 was sustained in the year ended March 31, 1943, the balance at credit of Surplus Account being thereby reduced to \$56,989.53. The Company continued to operate at a loss during the early months of the fiscal year 1943-44, until by Order in Council P.C. 5750 of July 20, 1943, it was authorized to collect from the Commodity Prices Stabilization Corporation Limited, amounts from time to time estimated for the loss to be incurred on the proportion of rubber going into the production of civilian goods, and to collect surcharges (based on tire deliveries) from the Department of National Defence and other organizations for the proportion going into the production of munitions and supplies. The object was to enable the Company to recover the trading losses sustained, while continuing to bill in conformity with established selling prices. On June 30, 1943, the Company revalued upwards its stocks of rubber to the equivalent of current replacement prices, and an offsetting reserve for inventory appreciation, amounting to \$3,845,478.62, was thereby established. Subsidy and surcharge billings became effective as from July 1, 1943. These were established at levels sufficiently high to recover the trading losses which it was estimated would result by the absorption of charges for cost of sales computed on the basis of the unit prices as so revised. This action was approved by Order in Council P.C. 3905 of May 26, 1944.

253. The Company's sales of \$18,396,293.45 for the year ended March 31, 1944, supplemented by subsidy and surcharge billings of \$13,415,931.20, totalled \$31,812,224.65. The cost of sales (computed from July 1, 1943, on the basis of the revised unit prices) totalled \$28,733,956.54, giving a gross profit of \$3,078,268.11. After deducting warehousing, administrative and other expenses of \$807,687.30, a net profit of \$2,270,580.81 resulted. \$1,750,000 was transferred, at the year-end, from Surplus Account to a special reserve for unascertained losses and other contingencies. This is to provide against losses which may result from advances chargeable against special letters of credit which were outstanding at the time of Japan's entry into the war. There was a balance of \$577,570.34 in Surplus Account at March 31, 1944.

254. The approval given by Order in Council P.C. 3905 of May 26, 1944, to the Company's action in revaluing its stocks of rubber upwards was accepted in the audit of the Company's accounts for the purpose of the Companies Act, 1934. However, when the consequences are reviewed from the viewpoint of the Consolidated Revenue Fund, an audit observation is necessary. The Company's operations resulted in a recorded surplus of \$577,570.34 being accumulated to March 31, 1944. This was possible only by reason of subsidy amounts paid by the Commodity Prices Stabilization Corporation Limited and by surcharges borne by the Departments of National Defence and other governmental organizations. Moreover, the recorded surplus mentioned resulted notwithstanding the fact that the cost of sales was computed, from July 1, 1943, on the basis of increased unit prices.

255. *Federal Aircraft Limited.*—This Company supervises the Anson Production Programme, administering the contracts entered into by the Minister under which Anson aircraft or any part or parts thereof are manufactured and assembled. Associated with this main activity, the Company purchases, stores and distributes, under a centralized plan, certain materials and parts required by the contractor, engaged in the Programme. It also undertook (to February 29, 1944) the manufacture of a proportion of the fuselages required for the Programme. Parts for Anson aircraft are also acquired and distributed to R.C.A.F. establishments to meet their requirements for spares.

256. Up to December 31, 1943, progress claims submitted by prime contractors engaged on the Programme were paid by the Department of National Defence for Air. As at January 1, 1944, amounts so paid were transferred from the records of the Department of National Defence for Air to those of the Company, and thereafter all payments to contractors were made and recorded by the Company. The purpose was to accumulate information respecting the costs applicable to the airframes produced.

257. To March 31, 1944, progress payments to prime contractors, materials supplied to them, and other production charges totalled \$101,604,962.96. Completed units delivered and billed (at interim billing prices) totalled \$92,223,400, the work remaining in process thus having a recorded value of \$9,381,562.96 as at March 31, 1944. This latter amount includes materials and parts in the hands of contractors, rendered surplus to requirements by the reduction in the Programme. The inventory of aircraft parts and materials amounting to \$5,237,683.43 as at March 31, 1944, included parts and materials similarly rendered surplus to requirements. During the year ended March 31, 1944, the Company delivered Anson spare parts, to a total of \$7,127,424.18, to R.C.A.F. establishments.

258. The administrative expenses incurred by the Company during the year totalled \$960,863.28. The expenditures incurred in connection with the Company's manufacture of Anson fuselages and sundry component parts totalled \$2,123,839.87 in 1943-44 up to the termination of this activity on February 29, 1944.

259. *Machinery Service Limited.*—This Company operated until February 29, 1944, in repairing machine tools for the account of Citadel Merchandising Co. Limited and of manufacturers engaged in contracts for the manufacture of munitions of war or war supplies. Charges made for services rendered during the year totalled \$239,309.50. The net loss of \$53,095.30 for the year was after writing off \$21,742.49 for gauges and tools—the greater part of which had been carried as an unamortized deferred charge as at March 31, 1943—and after absorbing expenses incurred, during the month of March, 1944, following the termination of the operating activities.

260. On March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$643,930.78. Included among the assets were employees' hostels and hostel equipment valued at \$104,324.39.

261. *Melbourne Merchandising Limited.*—This Company acquires and stores wool and other commodities and makes sales thereof, mainly to manufacturers having munitions contracts. Sales during the year totalled \$15,035,479.80 and yielded a net profit of \$946,609.08.

262. Total net profit credited to Surplus Account from the Company's inception to March 31, 1944, was \$2,850,187.32. Transfers of \$2,450,000 to a reserve have been made to provide against losses on special sales of commodities which may prove to be surplus to Canadian Service requirements. Thus, a balance of \$400,187.32 stood at the credit of Surplus Account on March 31, 1944. Losses on special sales of wool and slipe during the year, charged to the reserve account referred to, totalled \$239,928.10, leaving a balance of \$2,210,071.90 at the credit of the account as at March 31, 1944.

263. Inventories of wool and other commodities on hand as at March 31, 1944, totalled \$21,078,500.67.

264. *National Railways Munitions Limited.*—Directors of the Canadian National Railways serve also as directors of this Company. The Company manufactures naval guns and gun carriages for the Department of Munitions and Supply. To March 31, 1944, the cumulative value of goods delivered, computed, with minor exceptions, on the basis of interim billing prices established during the year under review, was \$11,192,125.19. Production costs applicable to the goods delivered totalled \$11,189,746.89, leaving an excess of \$2,378.30 which was carried to a Reserve for Adjustment of Interim Billings.

265. As at March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$5,176,606.72.

266. *North West Purchasing Limited.*—This Company acted during the fiscal year as a procurement agency to assist the United States Government in obtaining supplies from Canadian suppliers, for the construction, maintenance and operation of the highway to Alaska. Administrative expenses incurred by the Company during the period from February 19, 1943, the date of incorporation, to March 31, 1944, totalled \$95,192.89.

267. *Park Steamship Company Limited.*—This Company supervises and controls the operation of Crown-owned dry cargo vessels and tankers through the medium of managing operators. The vessels belonging to the Crown, no depreciation is recorded in the Company's accounts. Profits earned on operations are regarded as accumulating for the benefit of the Crown, by way of a recovery of capital expenditures. The gross income from operations for the year ended March 31, 1944, totalled \$20,547,585.77. Voyage and other expenses totalled \$11,527,472.85, leaving a recorded net profit of \$9,020,112.92 for the year.

268. On March 31, 1944, the Company had in its charge Crown-owned vessels valued by the Department of Munitions and Supply at \$121,198,315.81. Recoveries on the investment, by means of recorded net profits on operations, totalled \$9,673,401 to that date.

269. *Plateau Company Limited.*—This Company acted in acquiring and storing raw silk and other commodities, which it resold to manufacturers of munitions and supplies. The Company ceased business on December 23, 1943, its assets and liabilities being transferred to Melbourne Merchandising Limited as at that date. Up to March 31, 1943, a surplus of \$215,760.80 had been accumulated. Sales during the period from April 1 to December 23, 1943, totalled \$2,444,537.58, and yielded a net profit of \$177,887.78, which, when carried to Surplus Account, increased the balance at credit of that account to \$393,648.58. This balance has been cleared by declaration of a dividend payable to the Crown.

270. *Polymer Corporation Limited.*—This Company manufactures Buna S and Butyl rubber and other products incidental thereto. The principal basic raw materials used by the Company are elements of petroleum, acquired from Imperial Oil Limited. No formal agreement has yet been completed by the companies to settle the price basis for these materials and for certain by-products returned to Imperial Oil Limited. Buna S rubber was in full production during the closing months of the fiscal year, and the production of Butyl rubber was at point of commencement at the close of the year. Sales during the year ended March 31, 1944, totalled \$9,663,109.06. Operating costs (exclusive of \$1,141,921.97 for deferred pre-production expenses applicable to Butyl rubber operations and to the training of technical employees) totalled \$10,084,045.39. Consequently, there was a net loss of \$420,936.33 for the year.

271. As at March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$49,996,074.11.

272. *Quebec Shipyards Ltd.*—This Company operated the shipyards formerly operated by Morton Engineering & Dry Dock Co. Ltd. and Geo. T. Davie & Sons Co. Ltd., at Quebec and Lauzon. These shipyards were expropriated for war use under the authority of Order in Council P.C. 5526 of July 14, 1943. "All other property, assets and rights . . . including work in process" were also appropriated. It was provided by the Order that:—

The compensation to be paid to the said Companies respectively for the property, assets and rights acquired hereunder or as provided herein shall be such as may be determined by agreement between the Minister of Munitions and Supply and the respective Companies with the approval of the Governor in Council or, in default of agreement, shall be fixed or determined in accordance with the procedure provided by the relevant statutes in that behalf.

273. No formal agreements having been entered into as contemplated by the Order in Council, the production assets and liabilities of the two shipyards taken over by the Company are, in general, recorded in the Company's accounts at the book values at which they were carried in the accounts of the former operators as at June 30, 1943. However, exceptions were noted during the audit, one being with respect to the record made in connection with a cargo vessel which, on June 30, 1943, was approaching completion in the shipyard of Geo. T. Davie & Sons Co. Ltd. The vessel was treated by Quebec Shipyards Ltd. as the property of the former operator, rather than as part of the work in process acquired under the Order in Council referred to above. The effect was to permit the Geo. T. Davie & Sons Co. Ltd. to recover from the Crown the full amount allowed by the fixed price contract under which it had previously operated, it thus benefiting by the difference between such price and cost (including \$115,069.92 charged by Quebec Shipyards Ltd. for the cost of completing the vessel).

274. Pending determination of the compensation to be paid to the two former shipyard operators, Quebec Shipyards Ltd. recorded a provision for yard rentals for the period from July 1, 1943, to March 31, 1944, on a basis which, in each case, comprised allowances in lieu of standard profits and for normal depreciation and unusual wear and tear. The amounts so recorded during the period under review were \$86,883 for Morton Engineering & Dry Dock Co. Ltd., and \$57,198 for Geo. T. Davie & Sons Co. Ltd.

275. Inventories of work in process acquired from Morton Engineering & Dry Dock Co. Ltd., and from Geo. T. Davie & Sons Co. Ltd., totalled \$6,736,922.26, subject to adjustment when agreements are entered into by the Crown and these companies regarding the bases of the expropriation settlements. Production costs (including \$9,345,971.53 for the recorded costs incurred by Anglo-Canadian Pulp and Paper Mills Ltd., Shipbuilding Division, in fitting out ships for the Company) totalled \$20,110,424.22 for the period ended March 31, 1944. The recorded cost of ships delivered and of sundry work completed totalled \$14,267,830.38. The resultant recorded cost of ships in course of construction as at March 31, 1944, was \$12,579,516.10.

276. As at March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$2,827,429.61.

277. The expropriation, so far as it concerned Geo. T. Davie & Sons Co. Ltd., terminated on June 30, 1944.

278. *Research Enterprises Limited.*—This Company manufactures special technical equipment of various kinds. Billings for goods delivered are made at interim unit prices authorized from time to time by the Pricing Committee of the Department of Munitions and Supply. Goods delivered during the year ended March 31, 1944, on the basis of authorized billing prices, totalled \$58,264,082.94. Production and special costs (including a provision of \$1,500,000 for the estimated liability for research and experimental services) totalled \$56,161,043.58, leaving an excess of \$2,103,039.36 which was carried to Reserve for Adjustment of Interim Billings Account, the balance at the credit of this account being \$7,609,499.78 as at March 31, 1944. Inventories of materials and general stores and of work in process on hand as at March 31, 1944, totalled \$40,980,021.52.

279. As at March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$8,550,289.64.

280. *Small Arms Limited.*—This Company manufactures rifles and other small arms. Billings for goods delivered are made at interim unit prices authorized from time to time by the Pricing Committee of the Department of Munitions and Supply. Goods delivered during the year ended March 31, 1944, had a value of \$14,685,226.97 on the basis of authorized billing prices. Production costs totalled \$13,774,690.87, leaving an excess of \$910,536.10 which was carried to Reserve for Adjustment of Interim Billings Account, the balance at the credit of this account being \$911,450.63 as at March 31, 1944. Inventories of materials, work in process and finished goods on hand at the end of the fiscal year totalled \$3,026,434.76.

281. As at March 31, 1944, the Company had in its charge Crown-owned capital assets with a cost valuation of \$8,121,307.87.

282. *Toronto Shipbuilding Company Limited.*—This Company was engaged, up to August 31, 1943, in the construction of minesweepers. At the direction of the Department of Munitions and Supply, the shipbuilding operations were transferred to the Redfern Construction Company Limited. Thereafter the Toronto Shipbuilding Company acted merely as a financial intermediary between the Department and Redfern Construction Company Limited, although it continued to retain title to the capital assets.

283. As at April 1, 1943, the value of ships in course of construction was \$10,348,308.13. Production costs from April 1 to August 31, 1943, amounted to \$8,696,785.83, thus giving a total cost value of work in process (including the cost value of three ships delivered but not yet billed) of \$19,045,093.96 as at the latter date.

284. In addition to the transfer of the \$19,045,093.96 inventory of ships in course of construction as at August 31, 1943 (with the right to bill for three delivered vessels), other assets, less outstanding liabilities, transferred to Redfern Construction Company Limited amounted to \$3,344,089.86. The Crown Company's assets and liabilities were taken over as at December 31, 1943, and it formally ceased business as of that date. During the period from August 31 to December 31, 1943, advances totalling \$8,483,586.48 were made by the Company while acting as financial intermediary for the Department. To December 31, 1943, the foregoing charges for assets transferred and advances made to Redfern Construction Company Limited totalled \$30,872,770.30, as shown in the Crown Company's balance sheet as at that date.

285. *Trafalgar Shipbuilding Co. Ltd.*—This Company acted in obtaining priorities for the supply of materials required for ship construction. Its affairs were carried on by employees of the Department of Munitions and Supply, and no administrative expenses were incurred, the only expenditures recorded in the Company's accounts being for its incorporation fee, annual filing fees and fee on petition for surrender of charter. On March 9, 1944, the Department accepted the audited balance sheet as at that date, as an accounting for advances made, and the Company formally ceased to carry on business.

286. *Veneer Log Supply Limited.*—This Company acquires logs suitable for the production of aircraft veneer, for resale to Canadian veneer manufacturers and for export to the United Kingdom. The Company's fiscal year-end is August 31st, the close of the "log year". During the period from August 10, 1942, the date of incorporation, to August 31, 1943, net sales were \$1,892,630.26. Purchases during the period amounted to \$1,661,885.03, while log inspection, administrative and other expenses totalled \$95,832.91. The net profit of \$134,912.32 was carried to the credit of Surplus Account.

287. *Victory Aircraft Limited.*—This Company manufactures Lancaster aircraft. During the year ended March 31, 1944, aircraft and spares delivered, on the basis of interim billing prices, totalled \$12,300,000, while the estimated cost thereof was \$16,166,838.38, the difference of \$3,866,838.38 being charged to Interim Billings Adjustment Account. The intent is that interim billing prices, in effect as at March 31, 1944, be continued until the balance at the debit of this adjustment account is liquidated. As at March 31, 1944, inventories of materials and mill supplies, work in process and finished goods, were estimated to total \$26,221,402.57. Of the expenditures incurred to March 31, 1944, for jigs, tools, fixtures, gauges and dies, an amount of \$4,762,952.71 remained unamortized as at that date.

288. The Crown-owned capital assets operated by the Company had a book value of \$5,597,053.02 as at March 31, 1944, being the net cost thereof, including the amount of \$3,299,376 paid in respect of the capital assets acquired by the Crown from National Steel Car Corporation Limited on November 5, 1942.

289. *War Assets Corporation Limited.*—This Company was incorporated on December 3, 1943, in anticipation of legislation regulating the disposal of surplus Crown assets. \$250,000 was subscribed as share capital in order to finance operations. Preliminary expenditures to March 31, 1944, amounted to \$14,598.36. No sales were made up to March 31, 1944. Section 19 of the Surplus Crown Assets Act, c. 21, Statutes 1944-45, dissolved the Company, its assets and liabilities being transferred to the statutory corporation, War Assets Corporation. The transfer became effective on July 11, 1944.

290. *War Supplies Limited.*—This Company negotiates and deals with departments and agencies of the United States Government for the supply of munitions and supplies manufactured in Canada. As at April 1, 1943, the amount recorded by the Company as due from the United States Government was \$135,581,287.29 (including an estimated amount of \$35,337,500 for shipments made but not yet invoiced as at that date). During the year ended March 31, 1944, shipments made totalled \$378,730,288.47 and adjustment charges totalled \$458,168.26. Collections were \$443,212,708.80 for the year. The resultant balance remaining due as at March 31, 1944, was \$71,557,035.22 (including an estimated amount of \$33,500,000 for shipments made but not yet invoiced as at that date). Administrative expenses charged in the Company's accounts for the year ended March 31, 1944, totalled \$68,606.19.

291. The charges made, on the basis of existing contracts, to departments and agencies of the United States Government are subject to final adjustment in accordance with the provisions of an agreement regarding the limitation of profits and capital expenditure recoveries. To March 31, 1944, interim refunds of \$50,000,000 had been made, on the Company's behalf, to the War Department and the Maritime Commission.

292. The nature of its operations necessitates the financial transactions of this Company being recorded in United States currency, therefore sums stated above are U.S.

293. *Wartime Housing Limited.*—This Company constructs and operates housing projects to accommodate war workers and, latterly, returned service men. An order in council authorizes the expenditure for each construction project. To March 31, 1943, capital expenditures amounted to \$47,514,896.04 and a further \$18,471,974.34 was spent during the year ended March 31, 1944. The total capital expenditure of \$65,986,870.38 was for: land, \$1,038,213.19; land improvements,

\$11,181,017.65; buildings, \$51,122,678.96; and equipment, furnishings, etc., \$2,644,960.58. Title to the housing projects being in the Crown, no depreciation of capital assets is recorded in the Company's accounts. Profits are regarded as a recovery of capital expenditures.

294. Housing rentals and other receipts totalled \$6,906,839.81 in the year. Housing project operating expenses were \$1,600,434.36 and general administrative expenses \$497,797.78, resulting in an operating profit of \$1,808,607.67. This, together with special receipts of \$13,883.01, gave a net profit of \$1,822,490.68 for the year.

295. The Company also undertakes special projects, including the development of municipal services at cities where housing projects are located, and the erection or rehabilitation of buildings for the use of Government departments. These expenditures are recoverable. To March 31, 1944, a total of \$3,634,784.88 had been expended in connection with these special projects and \$999,850.15 recovered, leaving a balance of \$2,634,934.73 to be collected.

296. Profits accumulated from inception to March 31, 1944, together with \$11,632.72 for interest on recoverable expenditures, totalled \$2,713,295.11.

297. *War-time Metals Corporation.*—This Corporation develops and operates certain marginal and sub-marginal mining properties, and in addition supervises, on behalf of the Department of Munitions and Supply, a number of mining properties. Costs incurred with respect to the latter are regarded as departmental expenditures. To March 31, 1944, capital expenditures (including development costs) had been incurred at eight projects, to a total of \$3,182,678.05. Five projects, involving capital expenditures of approximately \$1,600,000, had been closed by March 31, 1944.

298. Sales of metal concentrates during the year ended March 31, 1944, totalled \$1,145,674.37 (including deliveries, billed at cost, for the account of the Department of Munitions and Supply). Mining, milling and other direct costs totalled \$1,156,987.50. Adding to the resulting operating loss of \$11,313.13 the general administrative expenses of \$97,395.81 and other charges totalling \$6,496.16, a total loss of \$115,205.10 resulted. This sum is recorded in the Corporation's accounts as a charge against the advances received from the Department of Munitions and Supply for production purposes.

299. *War-time Oils Limited.*—This Company makes advances to oil drilling and exploration companies for the drilling of wells in marginal areas of the Turner Valley oil field. The amounts to be advanced towards the cost of drilling the various wells are fixed by the drilling contracts, which are on a turnkey or cost-per-foot basis in each case. 15 per cent of the full contract advance is withheld until completion of the well and the expiration of a 120-day period thereafter. Security in the form of Dominion of Canada bonds or a chattel mortgage on drilling equipment is required in each case, and is held until the well is completed and the drilling rig removed. Advances made are recoverable from production, to the extent that surpluses may remain after production expenses and royalties have been paid. No recoveries had been effected during the period under review, but some have since been made.

300. To March 31, 1944, advances totalling \$1,470,518.59 had been made for the drilling of 13 wells, 6 of which had been completed as at that date. With respect to the completed wells, there existed a contingent liability for further advances totalling \$142,785.17 as at March 31, 1944, representing the 15 per cent holdbacks from the full advances provided for in the several related contracts. The administrative expenses incurred by the Company during the period from April 6, 1943, the date of incorporation, to March 31, 1944, totalled \$16,323.40.

301. *War-time Shipbuilding Limited.*—This Company originally financed and supervised the cargo shipbuilding programme on behalf of the Minister of Munitions and Supply. The responsibility for the naval shipbuilding programme, except that for wooden ships, was added on January 15, 1944. The Company's name was changed at the same time from War-time Merchant Shipping Limited to War-time Shipbuilding Limited.

302. As of March 31, 1944, recorded values of cargo and naval ships in course of construction amounted to \$124,607,207.38. Cumulative interim billings to the Department of Munitions and Supply, totalling \$527,569,686.82 to March 31, 1941, were \$6,880,432.72 less than the total estimated cost for the ships delivered to that date. The \$6,880,432.72 is recorded by the Company as a charge against an Interim Billings Adjustment Account. Administrative expenses of the Company during the year amounted to \$897,543.20.

Department of National Defence for Air

303. *Dominion Aeronautical Association Limited*.—This Company was incorporated under Part I of the Companies Act, 1934, in January, 1941, at the instance of the Department of National Defence for Air, acting with the approval of the Governor in Council. Twenty shares, at \$1 each, were issued. Fifteen are registered in the name of the Minister; the others are qualifying shares of directors. The Company formally ceased business on June 30, 1944. Active operations ended in 1942. The directors, as of June, 1944, were: M. A. Seymour, K.C., St. Catharines; J. A. Wilson and C. R. Troup, Ottawa; J. Ernest Savard, Montreal, and Group Captain Homer Smith of the R.C.A.F.

304. The business purpose of the Company is set out in the agreement with the Government of Canada, as authorized by Order in Council P.C. 739 of January 31, 1941:—

The Company agrees to use its best endeavours to provide qualified pilots or other skilled personnel to perform in Canada such duties incidental and ancillary to the activities of the British Commonwealth Air Training Plan as the Minister may indicate from time to time can properly and usefully be performed by civilians.

The Company agrees that it will not carry on any operations other than those necessary in order to carry out this agreement without the express consent of the Minister in writing.

By the operations of this agreement, the Department of National Defence for Air secured approximately 2,000 persons; and by an arrangement with British Aviation Limited approximately 500 others were made available to and accepted by the United Kingdom Government. In addition, 9 persons were accepted by Trans-Canada Air Lines Ferry Service.

305. The accounts of the Company were not audited, in the manner required by the Companies Act, until the present year. A directors' minute of January 14, 1941, appointed the Auditor General of Canada the auditor of the Company, "to hold office until the first Annual Meeting". Notice not being received of the appointment, audits were limited, until recently, to vouchers proffered by the Company, under an arrangement for a time in force, as accountings of advances made by the Department of National Defence for Air. In February, 1944, the minute was noted and a complete examination was then commenced of accounts from the date of incorporation to the date as of which the Company formally ceased to carry on business preparatory to its dissolution. The audit has been completed and a report addressed to the shareholders, as required by the Companies Act.

306. Advances were made to the Company from time to time out of the War Appropriation. These totalled \$489,706.68, apart from the cost of shares. At the close of the fiscal year 1943-44 an accounting had still to be furnished of approximately \$30,000.

307. The Company's operations were with respect to matters which are ordinarily administrative obligations of the Department. It incurred expenditures, as a company, which are not consistent with executive rules and directions generally applicable to financial transactions of departments. For the purposes of the corporate audit, such items were regarded as having been financed by moneys received from sources other than the Government of Canada. The Company had received \$207,893.14 from British Aviation Limited and \$4,793.50 from Trans-Canada Air Lines Ferry Service. Consequently, the accounting made by the Company of advances to it from the War Appropriation has been reviewed and accepted, for the purposes of the Consolidated Revenue and Audit Act, 1931, with the knowledge that the Company received from other sources adequate sums to discharge any voucher which might have been regarded as questionable had the Department incurred the expenditure directly.

BALANCE SHEET ACCOUNTS

308. The observations which follow are with respect to various accounts in the Balance Sheet of Canada.

Assistance to Indians

309. Section 94B of the Indian Act authorizes the granting of loans for co-operative projects. The loans are made subject to such terms and conditions as the Governor in Council may direct. One stipulation is that the loan be repaid in five annual instalments. The account is listed in Loans and Advances, Schedule G to the Balance Sheet. As at March 31, 1943, many accounts were in arrears. Collections in 1943-44 were larger than in the previous year, amounting to \$17,524.95, including principal and interest. The principal outstanding at March 31, 1944, was \$8,816.93; interest was \$103.76. Of these amounts, \$6,316.43 is arrears.

Government Officers' Guarantee Fund

310. This fund was created under the authority of Vote 508, Appropriation Act No. 6, 1936. Departments may bond employees only by use of the scheme. An exception is the Post Office Department, which has a fund created in 1898. Departments select those to be bonded and the amount of coverage. The premium rate is 20 cents per \$100. Apart from the initial capital of \$20,000 appropriated in 1936 and the interest credits at 2½ per cent, moneys in the fund accumulate from premium payments which are charged against departmental votes. Payments out of the fund are applied to recover deficiencies in accounts by reason of defalcations. The plan, strictly regarded, is designed to serve an accounting purpose, as the Crown both pays and receives the benefit. The credit balance at March 31, 1944, was \$300,508.38. Interest credits of the year amounted to \$6,929.20. Payments out, by reason of five defalcations, amounted to \$5,644.85. As no public purpose is served by accumulating credits beyond normal demands, attention is drawn to the state of the account.

King's Printer's Advance Account

311. Currently, the statutory advance of \$700,000 is supplemented by \$1,300,000 from War Appropriations under the authority of Order in Council P.C. 124/7590 of October 1, 1943. To this \$2,000,000 is added amounts due the King's Printer, under current billings, by the Houses of Parliament and departments. At the close of the fiscal year the total outstanding as a charge to the Advance Account was \$2,578,879.21 (Departmental Working Capital Advance—Schedule B), composed of:—

Statutory	\$1,696,312 96
War Appropriation	882,566 25
	<u>\$2,578,879 21</u>

The above advances covered:—

Inventories of printing and stationery branches.....	\$1,506,585 81
Accounts receivable	996,312 96
Operating deficits, stationery branch.....	75,980 44
	<u>\$2,578,879 21</u>

312. The accounting records of the King's Printer for the fiscal year 1943-44 remained open until May 15, 1944, at which date amounts owing for printing and stationery which

had not been paid from departmental funds provided for the fiscal year 1943-44 totalled \$996,312.96. A list is:—

House of Commons.....	\$ 13,076 72
Labour	48,276 11
Munitions and Supply.....	71,166 86
National Defence	723,519 98
National Research Council	4,927 56
National Revenue	76,011 73
National War Services	38,014 31
Public Works	3,468 43
Secretary of State	4,293 19
War-time Information Board	9,856 25
Other departments owing less than \$1,000.....	3,701 82
	<hr/>
	\$996,312 96

Military Estates No. 1

313. The Administrator of Estates advises that, as of March 31, 1944, he held 694 estates which he regards as dormant because no beneficiary has been located. The total value of these 694 estates is placed at \$120,135.25 (Schedule N), the individual estates ranging from 15 cents to \$2,082. Only ten have a value in excess of \$1,000. In the main, accumulations of pay and allowances constitute the assets. Administrative responsibility for these estates was accepted under an Order in Council dated March 28, 1916, which was founded on the British Regimental Debts Act, 1893. Since April 1, 1940, Service estates have been accepted under the authority of an Order in Council (P.C. 1065 of March 19, 1940) made under the authority of the War Measures Act. Reasons for the change in practice are recited in the Order in Council:—

That in the case of members of the Military Forces of Canada who died while on service in the War 1914-1918 there was followed so far as practicable the procedure laid down in the Regimental Debts Act, 56 Victoria, Chapter 5 (an Act of the Parliament of the United Kingdom), it being observed in this connection that the said Act did not apply to the Naval Forces of Canada, and that there were then no Canadian Air Forces;

That the application of the said Regimental Debts Act was found to be both cumbersome and inconvenient, and that in many respects it was questionable whether the same was applicable as a matter of law.

In view of the fact that some of these estates have now a history of more than twenty years, and because a doubt apparently exists as to the adequacy of authority under which the Branch operated until April 1, 1940, it would appear to be desirable that appropriate action be taken to dispose of them.

Munitions and Supply Suspense Account

314. Shown in the liabilities in the Balance Sheet, under the classification Sundry Suspense Accounts, Schedule R, is an item for \$14,246,570.33. The amounts comprising this total are moneys received but held in suspense at March 31, 1944, pending decision as to the Government or account that should receive credit. Some items making up the sum are voluntary refunds by suppliers and refunds of profits resulting from cost audits by the Treasury. The amount includes \$3,134,992.74 received from Park Steamship Company Limited, a Crown corporation, being funds not required for its current requirements and which are of the nature of deferred revenue.

Post Office Savings Bank

315. The number of depositors increased by 44,112 in the fiscal year. The total was 183,215 as of March 31, 1944. During the year deposits and interest credits were \$14,334,758.02; withdrawals amounted to \$10,422,197.93. In all, 689,315 transactions were recorded. The balance of \$28,286,551.57, as reported in the Public Accounts as standing to the credit of the Post Office Savings Bank Account on March 31, 1944, was not reconciled by the Department with the aggregate amount of the depositors' accounts as of March 31. Although the Department has installed mechanical equipment to facilitate and expedite the recording of transactions, the accounts were not up to date when the 1943-44 Accounts of Canada were closed.

R.C.M.P. Dependents' Pension Fund

316. Section 86 of the Royal Canadian Mounted Police Act, as enacted by c. 40, Statutes 1934, requires the Dependents' Pension Fund to be annually examined by the Auditor General. Interest at the rate of 4 per cent, as directed by the statute, is credited to the account. A summary of the operations for the year ended March 31, 1944, is:—

Balance at credit March 31, 1943.....		\$292,584 06
Receipts—		
Contributions from members.....	\$77,792 27	
Interest credited by Department of Finance.....	12,516 01	
Unclaimed cheques deposited, etc.....	1,553 24	91,861 52
		<hr/> 384,445 58
Disbursements—		
Refunds upon separation from Force.....	25,965 38	
Lump sum benefits.....	1,819 33	
Pensions	309 92	
Unclaimed cheques re-issued, etc.....	1,321 85	29,416 48
		<hr/> 335,029 10
Balance at credit March 31, 1944.....		

Seed Grain and Relief Advances

317. This account, which is administered by the Department of Mines and Resources, relates to advances made many years ago. Collections of principal in the year amounted to \$40,318.77, and \$28,847.05 was written off non-active assets and charged to expenditures of the year. Interest collections totalled \$29,426.94. The account now totals \$6,247,141.85, of which \$2,631,963.86 is principal and \$3,615,177.99 interest due and unpaid. Of the principal, \$2,356,929.48 forms part of Loans and Advances, Schedule G to the Balance Sheet; the balance of \$275,034.38 is recorded with the Non-Active Assets.

Services Canteen Fund Account

318. The Central Trust Fund of the Army, Navy and Air Force Canteens, amounting to \$939,797.03 as of March 31, 1944, represents profits paid over by various auxiliary service organizations which operate Service canteens under agreements with the Crown. No disbursements were made from the fund in the fiscal year. It is a provision of the agreements with the auxiliary service organizations concerned that moneys paid over are to be applied to the "use and benefit of the members and ex-members of the Forces and their dependents."

319. Attention is drawn to opinions given by the Deputy Minister of Justice. In 1940-41 the Governor in Council directed a committee to make a report to the Minister of National Defence concerning the management and use of canteen profits. On April 1, 1941, an opinion was given the Committee by the Deputy Minister of Justice. It reads:—

I have the honour to acknowledge receipt of your letter of March 26 in which you ask the following questions:—

1. Are such moneys public revenues forming part of the growing produce of Consolidated Revenue Fund, or are they moneys subject to the provisions of section 22 (2) of the Consolidated Revenue and Audit Act, 1931?
2. Does (c) of paragraph 9 of the Agreement reserve to the Government of Canada the power to instruct the Board of Trustees, when appointed, as to the manner in which and the purposes for which these moneys are to be distributed?
3. Are the moneys received public moneys for the purposes of section 3 of the Consolidated Revenue and Audit Act, 1931, or may the moneys be brought within the terms of section 22 (2) of the said Act?
4. Is it within the competence of the Governor General in Council to direct that a percentage of the earnings, or profits, of such canteens be paid over to the Receiver General for the purpose of providing a fund which may be applied for the benefit and welfare of the members and ex-members of the Forces and their dependents?

The moneys referred to in your questions 1 and 3 appear to me to be public moneys as defined in the Consolidated Revenue and Audit Act received for special purposes and subject to the provisions of sub-section (2) of section 22 of that Act.

As to your second question, I can only express the view that sub-paragraph (c) of paragraph 9 to which you refer may be held impliedly to reserve to the Government of Canada the power to instruct the Board of Trustees in that no provision has been made thereby for this power being exercised by any specified person.

As to your fourth question, I would suppose that under the War Measures Act it is within the competence of the Governor General in Council to direct that a percentage of the earnings or profits of the canteens to which you refer be paid over to the Receiver General for the purpose of providing a fund which may be applied for the benefit and welfare of the members and ex-members of the Forces and their dependents; in my view, save under that Act, any direction by the Governor General in Council as to the disposal of the earnings or profits of the canteens referred to would be out of line with existing appropriate legislation, to wit, the military (and possibly the naval) rules for operation of canteens and disposal of takings by the Service Forces.

320. On April 15, 1944, the Judge Advocate General solicited an opinion extending over a broader field, but including this account. On May 15, 1944, the Deputy Minister of Justice wrote:—

I have to refer to your letter of April 15 last with reference to funds in the possession of the Regimental Funds Board, being the regimental funds (mess, canteen and other regimental funds) of disbanded units or formations, gifts received on account of services rendered by the Army to civilians and the Central Canteen Trust Fund comprised of moneys received under agreements with various auxiliary service organizations for the operation of canteens.

My view upon the facts as known to me is, however, that, generally speaking, the various funds referred to by you are public moneys within the meaning of that expression as used in the Consolidated Revenue and Audit Act, 1931, and it would not appear that any of these moneys have been received for a special purpose within the meaning of section 22 (2) of the Consolidated Revenue and Audit Act. They should not, therefore, be disbursed without special parliamentary authority. It should be noted that there is, by reason of section 53 of the British North America Act, to say the least, doubt as to the power of the Governor in Council under the War Measures Act to authorize an appropriation of public moneys.

For your information, I have to refer you to the opinion given by Mr. Edwards on September 21, 1927, your file No. H.Q. 54-21-23-71, as the result of which Parliament enacted chapter 14 of the Statutes of 1928.

The opinion of September 21, 1927, is:—

I have the honour to acknowledge the receipt of your letter of June 16 having to do with disposition of certain canteen funds presently in the hands of the Receiver General under P.C. 1856 of September 6, 1919. I understand that these moneys are wholly the profits arising from the operation of canteens in Canada by units which did not proceed overseas. I have given very careful consideration to this matter in all its aspects, and I am unable to escape the conclusion that the Government has no power to dispose of these moneys without the authority of Parliament.

321. The account is included in Schedule N to the Balance Sheet as a liability. It would appear to be desirable that Parliament give a suitable direction in order to remove the existing uncertainty.

Transport Department Stores Account

322. Section 6 of the Department of Transport Stores Act, c. 28, Statutes 1937, as amended by c. 16, Statutes 1939, directs that the inventory of stores at each fiscal year-end shall not exceed \$1,250,000. P.C. 2589 of April 1, 1943, made under the authority of the War Measures Act, increases the maximum to \$1,500,000. At the close of the fiscal year 1943-44 the Department's stores ledgers recorded an inventory value of \$1,245,094.02, while the Balance Sheet records \$1,307,559.51 as invested in stores. The Department explains that issues of materials to the value of \$54,127.55 exceeded the amounts provided for materials and stores in various votes; also that containers, etc., to the value of approximately \$7,700 were returned to suppliers, but credits were not received from them prior to the close of the fiscal year.

Unemployment Insurance Fund

323. The balance at the credit of the Fund as at March 31, 1944, was \$190,332,316.37. It consisted of \$5,930,432.32 on deposit with the Receiver General, \$34,000 advanced to local offices for payment of benefits by cash, and \$184,367,884.05 represented by the book value, plus accrued interest, of Dominion of Canada securities held by the Bank of Canada. The auditors of the Bank of Canada furnished a certificate to the effect that securities held by the Bank as at December 31, 1943, had been inspected and found to be in order. The amortization method employed adjusts costs of securities to their redemption values at dates of maturity. While this basis holds with respect to discounts, the audit view is that, since a number of securities, acquired at prices above par, are callable before maturity, it would be prudent to amortize to the first callable date.

324. Disbursements in the fiscal year for benefits amounted to \$1,721,666.29.

325. Reference was made last year (Para. 262) to the non-payment of unemployment insurance contributions in respect of a large group of temporary employees of the Government of Canada and of the adverse effect on the Fund by reason of the plan set out in the relevant Order in Council, P.C. 104 4860 of June 9, 1942. Subsequently, the Unemployment Insurance Advisory Committee in its annual report to Parliament commented as follows:—

The Advisory Committee recommends that Order in Council P.C. 104/4860 be amended so as to secure the payments of contributions to the fund dating back to July 1, 1941, on behalf of all persons of the classes affected by the order, whether or not their employment terminated before the date of the order and in accordance with the provisions of the Unemployment Insurance Act.

This recommendation has been given effect in the current fiscal year and \$1,128,000 contributed to the Fund.

War Damage Insurance Account

326. This account is established by section 21 of the War Risk Insurance Act, 1942. Total insurance at March 31, 1944, excluding the liability under the special grain insurance scheme, was \$2,964,683,643.83, of which \$1,652,552,622.40 was with respect to policies held by the public, \$11,726,903.52 for transit policies, and \$1,300,404,117.91 on account of property of the Government of Canada.

327. Gross premium receipts from the public under the general war insurance plan, including transit policy premiums, were \$3,138,524.69, from which agents' policy fees of \$90,579.60 were deducted, leaving a net premium income of \$3,047,945.09 which was deposited to the credit of the Receiver General. Disbursements on general account totalled \$117,584.40 and included \$84,688.25 for administration and fiduciary agents' expenses; \$809.21 for claims and claim expenses; and \$32,086.94 for premium refunds. The credit balance of the account at March 31, 1944, was \$7,417,875.51. The Supervisor of War Damage Insurance reported that amounts of \$12,747.85 and \$5,582.10 had been set up as reserves for the payment of remuneration to insurance companies and of policy fees to direct writing mutual insurance companies and reciprocal insurance exchanges in respect of business underwritten to March 31, 1944. No claims were outstanding at March 31, 1944.

328. Premiums received in respect of Government property totalled \$2,088,979.78 in the year 1943-44. No claims were paid during the year. The balance at March 31, 1944, was \$2,898,111.96.

329. Under the special blanket insurance scheme for insuring grain in commercial storage or in transit in Canada, premiums were paid by means of levies which are collected by the Board of Grain Commissioners from elevator operators. Premium receipts during 1943-44 totalled \$570,659.20. Disbursements of \$34,819.23 were for interest at 4 per cent per annum to elevator managers in respect of advances of levy made by such managers on behalf of the grain owners. The balance of the account at March 31, 1944, was \$940,087.56.

War Special Assistance Fund

330. Cash donations to further the war effort are accounted for as Special Receipts and are subject to parliamentary appropriation. In addition, there is an account called the War Special Assistance Fund, which was created in June, 1941. It is credited with moneys donated to alleviate suffering or distress arising out of the war. It is recorded as a trust account and reported to the House of Commons in Schedule X to the Balance Sheet. The agreement between the departments of Finance and Pensions and National Health is that the Fund be applied "to meet distressing cases which could not be met under the terms of the Pension Act or other legislation." The provision in section 22 of the Consolidated Revenue and Audit Act, 1931, that issues of

moneys received for special purposes or in trust may be made for the express purposes for which such moneys were received without further parliamentary authority than the provisions of this subsection

is relied on to make disbursements. The sources of receipts, as of March 31, 1944, were:—

By testamentary bequest.....	\$5,000 00
By special donation	224 23
By contribution from pensioners.....	6,962 52
	<hr/>
	\$12,186 75

331. English practice is to treat testamentary gifts to the government as made to the sovereign, to the end that they may be disbursed for charitable purposes by the exercise of the prerogative. But as a distinction may be drawn between bequests and donations from living persons, attention is drawn to practices followed with respect to donations made by pensioners. The obligation resting on all public officers is to deposit revenues forthwith to the general credit of Consolidated Revenue Fund, to the end that all revenues are controlled by Parliament. Audits were made of 23 files. As a rule, after the pensioner directed a donation to be made out of pension payments, a letter was written to inquire whether the intent was to make a donation for war purposes or to contribute to the relief of suffering by reason of the war. In some instances the first direction indicated an intent to contribute to the direct war effort, but after receiving notice of the alternative, the Special Assistance Fund was selected. In the case of Pension No. 65146, the pensioner wrote:—

To celebrate the downfall of Italy, I am returning the M/N pension cheques amounting to \$262.50 as my contribution to the war effort. May I ask that you hand this over to the Receiver General of Canada to be used as the Government sees fit.

In the case of Pension No. 199161, the pensioner wrote:—

Please note that it is my wish for the present that all monies in respect of pension be devoted to war services, Red Cross, etc., at your discretion.

In these cases no further letters were written, the moneys being deposited forthwith to the Special Assistance Fund.

War Supplies Limited Open Account

332. Shown in the assets in the Balance Sheet under the classification, Loans and Advances, Schedule F, is an item of \$71,158,139. Payments charged to the account are with respect to purchases by the Department of Munitions and Supply, to the end that the Crown corporation, War Supplies Limited, may fill orders received by it from the United States Government. The account is credited with collections by War Supplies Limited in respect of shipments made. During the year, \$55,500,000 was charged to the account by reason of a refund to the United States Government of profit and capital expenditure recoveries. The payment is subject to adjustment when costs are finally determined. A supplementary set of accounts is maintained by the Department of Munitions and Supply on an accrual basis.

MISCELLANEOUS AUDITS

333. The Consolidated Revenue and Audit Act, 1931, requires the Auditor General to examine all accounts which go to make up the Balance Sheet of Canada. There are other accounts, mainly of a commercial nature, which are audited by reason of special directions. The comments which follow relate to such accounts.

Board of Grain Commissioners

334. The Board expended \$1,695,884.41 during the fiscal year 1943-44. During the same period, \$1,510,681.69 was received as revenue. A summary of the revenues and expenditures of the various branches of the Board's services for the years 1942-43 and 1943-44 is:—

	1942-43	1943-44
Revenue—		
Licensing and bonding.....	\$ 30,660 00	\$ 30,917 00
Registration	26,539 70	37,917 59
Grain Appeal Tribunals.....	1,491 00	2,193 00
Inspection	478,292 55	757,643 23
Weighing	460,487 58	682,010 87
	<u>\$ 997,470 83</u>	<u>\$1,510,681 69</u>
Expenditure—		
Executive offices	\$ 97,886 13	\$ 95,381 76
Licensing and bonding.....	14,367 08	16,486 57
Accounting	8,181 14	8,762 67
Statistical	45,842 54	48,732 31
Registration	28,613 77	28,969 87
Research Laboratory	51,851 28	55,936 62
Grain Appeal Tribunals.....	13,201 36	12,836 46
Grain Standards Committee.....	2,924 65	2,849 23
Inspection	908,924 75	975,150 16
Weighing	433,358 05	450,778 76
	<u>\$1,605,150 75</u>	<u>\$1,695,884 41</u>
Excess of Expenditure over Revenue.....	<u>\$ 607,679 92</u>	<u>\$ 185,202 72</u>

335. Government Elevators under the control of the Board are located at Calgary, Edmonton, Lethbridge, Moose Jaw, Port Arthur, Prince Rupert and Saskatoon. A summarized Balance Sheet and Profit and Loss account follow:—

BALANCE SHEET—MARCH 31, 1944

ASSETS	
Current—	
Accounts receivable	\$ 3,319 89
Equipment, small tools and stores.....	30,473 17
Screenings	117 19
Surplus grain	94 08
Accrued storage and elevation.....	409,872 39
Fixed—	
Property, plant and equipment.....	9,896,846 19
Office furniture and fixtures.....	3,693 48
	<u>\$10,335,446 39</u>

AUDITOR GENERAL'S REPORT

LIABILITIES

Dominion Government Account	\$ 7,693,036 59
Reserve for depreciation on plant and equipment, 1925 to 1933.....	1,979,943 43
Net profit for year 1943-44.....	662,466 37
	<u>\$10,335,446 39</u>

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED MARCH 31, 1944

Gross earnings, storage, elevation, cleaning, drying.....	\$982,316 41	
Rental of Port Arthur Elevator.....	68,984 35	
	<u> </u>	\$ 1,051,300 76
Less expenditures—		
Administration	65,628 55	
Operation	176,602 52	
Maintenance	145,588 69	
Net loss on surplus grain for year.....	1,014 63	388,834 39
	<u> </u>	
Net profit		\$ 662,466 37

336. The \$1,979,943.43 reserve for depreciation was set up during the period 1925 to 1933. Since July, 1933, no further addition to this reserve has been made.

337. Sections 138 and 138a of the Canada Grain Act provide for annual weigh-overs of grain stocks in terminal and eastern elevators. Grain overages disclosed in excess of those prescribed in these sections are sold and the proceeds turned over to the Board of Grain Commissioners. Sales amounted to \$4,078.65 during the year, and this sum was credited to the Board of Grain Commissioners, Grain Overage Account, making a total of \$9,634.09 to the credit of the account as at March 31, 1944, as shown in the Balance Sheet of Canada.

338. Certificates issued under an Act respecting Wheat, c. 60. Statutes 1931, in the amount of \$470.05, were redeemed during the year. A credit balance of \$7,818.48 remains in the Wheat Bonus Account reported in the Public Accounts for the redemption of outstanding certificates.

Canadian Broadcasting Corporation

339. The accounts of the Canadian Broadcasting Corporation for the fiscal year ended March 31, 1944, were audited in accordance with section 20 of the Canadian Broadcasting Act, 1936. Comparative condensed balance sheets are:—

ASSETS

	1942-43	1943-44
Fixed	\$2,621,253 97	\$2,749,806 35
Less, Reserve for Depreciation.....	1,823,135 91	2,035,742 62
	<u>798,118 06</u>	<u>714,063 73</u>
International Short Wave Station, Sackville.....	—	229,921 85
Current	787,342 87	954,600 24
Funded Reserve for Post War Adjustments.....	—	150,000 00
Investments, including Accrued Interest.....	501,130 14	501,130 14
Deferred and Prepaid Items.....	158,762 31	197,245 10
	<u>\$2,245,353 38</u>	<u>\$2,746,961 06</u>

LIABILITIES

Current	\$ 289,189 81	\$ 471,699 34
Dominion Government Account (Short Wave Station).....	—	229,921 85
Reserve for replacements and renewals.....	400,000 00	400,000 00
Reserve for Post War Adjustments.....	—	150,000 00
Capital Surplus	494,377 16	494,377 16
Operating Surplus	1,061,786 41	1,000,962 71
	<u>\$2,245,353 38</u>	<u>\$2,746,961 06</u>

340. For the fiscal year ended March 31, 1944, the income of the Corporation was \$5,232,011.74. Expenditures were \$5,142,865.44, including charges for depreciation. A summary is:—

INCOME

Licence Fees	\$3,787,886	51	
Commercial Broadcasting	1,421,906	61	
Miscellaneous	22,248	62	\$5,232,041 74

EXPENDITURES

Programs	2,713,977	80	
Station Networks (Wire Lines)	849,504	03	
Engineering	930,249	23	
Administration	206,177	14	
Commercial Department	116,561	64	
Press and Information	109,171	78	
	4,925,641	62	

DEPRECIATION

2½% on Buildings	\$ 19,252	27	
10% on Equipment	197,971	55	217,223 82
			5,142,865 44

NET OPERATING SURPLUS

\$ 89,176 30

341. The entries in the operating surplus account during the the year were:—

Balance, April 1, 1943	\$1,061,786	41	
Less, Special reserve for Post War Adjustments	150,000	00	
	911,786	41	
Add, Operating Surplus, 1943-44	89,176	30	
Balance, March 31, 1944	\$1,000,962	71	

342. The Canadian Broadcasting Act provides that the net proceeds from the sale of private receiving licences and private station broadcasting licences shall be deposited from time to time by the Minister of Finance to the credit of the Canadian Broadcasting Corporation. Revenues from this source being collected mainly in the early part of the fiscal year, immediate payment has the effect of placing the Corporation frequently in funds in excess of its immediate requirements. The Corporation earns monthly bank interest at the rate of one-half of 1 per cent on its minimum monthly balance. By Order in Council P.C. 8170 of October 22, 1943, a plan was devised whereby the Corporation would be paid only the sum immediately required, the balance being employed by the Minister of Finance, the Crown undertaking to allow interest at the rate of one-half of 1 per cent on the balance. On November 3, 1943, the Order in Council was made the subject of an observation to the Department of Finance. The material part is:—

The action contemplated under the Order in Council is, in fact, to enlarge the amount that is permitted by the statute to be paid in licence fees. The authority to exceed the statutory amount can only be obtained by further parliamentary authority, either by an amendment to the Broadcasting Act or by a special vote, the latter being the apparent intent of the Order in Council.

Statutory authority to pay interest on the Public Debt, whether contained in a Loan Act, in an Appropriation Act or in the Consolidated Revenue and Audit Act, may be used if and when the Government has enjoyed the use of borrowed money. No use of borrowed money appears in the proposed method of dealing with licence fees. The Minister of Finance has a discretion as to the time of payment, and restricting payments to the monthly requirements of the Corporation would be a mere exercise of the discretion vested in the Minister by the statute.

The Department sought an opinion of the Deputy Minister of Justice. This was given on January 3, 1944, the material part being:—

The Canadian Broadcasting Corporation has been held to be an agent of the Crown in carrying out its statutory objects and purposes. Moreover, the funds in question, being the proceeds of taxation imposed by Parliament, belong to His Majesty and are payable to the corporation on appropriation by the Minister in accordance with the provisions of the statute already mentioned. The corporation must be regarded as the agent of His Majesty for the purpose of administering these funds when duly appropriated. In my opinion there is no authority for the payment of interest on the balances held by the Crown pending payment over to the corporation.

On June 1, 1944, the Order in Council of October 22 was repealed by P.C. 4175, which includes in the recital:—

That in view of this legal opinion it is advisable to rescind the said Order in Council and re-establish the former practice whereby such licence fees have been deposited to the credit of the Canadian Broadcasting Corporation from time to time in lump sums in a chartered bank designated by the Minister of Finance, so that the Corporation be enabled to earn interest at the rate of one-half of one percentum per annum on the minimum monthly balances so deposited.

Federal District Commission

343. The accounts of the Commission were audited in accordance with the provisions of the Federal District Commission Act, c. 55, Statutes 1927. The Commission opened the year with a balance to its credit of \$98,617.50. Receipts of the year amounted to \$416,211.45, while disbursements were \$358,646.73. Thus, the Commission had a credit balance of \$156,182.22 at March 31, 1944. In reporting on the accounts to the Commission it was recommended that immediate consideration be given to the making of improvements in timekeeping and payroll procedures to ensure effective wage control and to facilitate the recording of time, the preparation of payrolls, the payment of employees, and the distribution of wage charges to the proper accounts. War conditions have delayed revision of the accounting system and records of the Commission to facilitate the production of comprehensive and accurate statements of the assets and liabilities and of the operations of the Commission.

Foreign Exchange Control Board

344. The fiscal year of the Foreign Exchange Control Board is the calendar year. It is directed by Order in Council P.C. 7378 of December 13, 1940, that "an annual audit of the transactions of the Board shall be made by the Auditor General in such manner as he thinks proper and he shall certify to the House of Commons that in his opinion, having regard to such examination, the transactions of the Board have or have not been in accordance with the provisions of this Order and that the records of the Board do or do not show truly and clearly such transactions." From the information and the explanations received in the course of the audit, I am of the opinion, having regard to such examinations, that the transactions of the Board have been in accordance with the provisions of the Order in Council and that the records maintained show truly and clearly such transactions.

Inspection Board of the United Kingdom and Canada

345. In addition to performing inspectional duties in Canada and the United States, the Board conducts research and experimental work as required, and acts as a liaison agent between various technical departments in Canada, the United Kingdom and the United States. The Board was formed under authority of an agreement dated November 6, 1940 (authorized by Order in Council P.C. 5995 of October 26, 1940) between His Majesty's Governments of the United Kingdom and of Canada, respectively. The Board consists of eight members, four being appointed by each Government. Financial control is exercised through two members of the Board (one representing each Government) who are designated as financial members.

346. The agreement provides, among other things, that the Board inspect and certify such classes of munitions and supplies as is directed by either or both Governments, and also act as agent of the Governments in performing such duties. The Governments undertake to place at the Board's disposal, without charge, all buildings and lands in Canada held for inspection purposes, as well as all inspection tools, gauges, apparatus, drawings and specifications and other equipment owned by either of them in Canada or in the United States.

347. Funds for the operation of the Board are provided in the first instance by the United Kingdom Government. The Board's financial policy, methods of accounting to the two Governments, the distribution of running costs and capital expenditures, and the disposal of assets on cessation of hostilities are governed by regulations issued under authority of the agreement.

348. Expenditures of the Board from April 1, 1943, to March 31, 1944, amounted to \$36,-187,895.11, and were assessed against the two Governments as follows:—

	Running Costs		Capital	Total
	in Canada	in U.S.A.	Expenditures	
Canada's share.....	\$10,351,734 09	\$ 461,586 12	\$248,676 99	\$11,061,997 20
United Kingdom's share.	22,566,442 82	2,310,778 11	248,676 98	25,125,897 91
	\$32,918,176 91	\$2,772,364 23	\$497,353 97	\$36,187,895 11

349. All assessments to date are provisional and are therefore subject to revision.

350. As was anticipated in Para. 289 of last year's report, the division of the running costs of the Board, from January 1, 1941, to March 31, 1943, has been revised, the share assumed by Canada being reduced by \$2,639,461.39 (a decrease of \$2,954,238.29 for costs in Canada and an increase of \$314,776.90 for costs in U.S.A.) and the share assumed by the United Kingdom correspondingly increased.

351. The Income War Tax Act requires employers to furnish information as to payments to employees and to deduct therefrom specified portions for taxes payable. The Board has not observed the requirements in so far as allowances defined as salary under section 3, subsection 4, of the Act are concerned. The Board recognizes this, but explains that its problem is to develop an economical alternative to that of paying travelling expenses by means of a per diem allowance. The maximum allowance is \$8, but the majority range from \$2.50 to \$5. The Board entertains the view that if travel claims are founded on statements of actual expenditure, the ultimate increased cost to the Crown may be substantial.

Laurentian Terrace Hostel

352. This hostel, located in Ottawa, opened on June 19, 1943. It was constructed to provide accommodation for women civil servants, particularly those in the junior grades. The building cost \$339,967.02 and equipment and furnishings \$66,878.18, or a total capital outlay of \$406,845.20. Total receipts to March 31, 1944, were \$106,933.96. Expenses of operation amounted to \$77,774. No rental is paid to the Department of Public Works for the use of the building. The cash on hand at the year-end, amounting to \$29,159.96, was deposited to Consolidated Revenue Fund as special receipts. Throughout the year the management committee had a working capital advance of \$50,000 from the War Appropriation. At the year-end this sum was refunded to the appropriation.

National Battlefields Commission

353. Section 14 of the National Battlefields at Quebec Act, c. 57, Statutes 1908, provides that all accounts, receipts and expenditures of the Commission shall be subject to the audit of the Auditor General of Canada. The receipts and disbursements of the Commission for the fiscal year ended March 31, 1944, have been audited. The balance at the credit of the Commission on April 1, 1943, was \$10,446.04. Receipts during the fiscal year 1943-44 amounted to \$78,452.30 and disbursements were \$75,023.89. Thus there existed a credit balance of \$13,874.45 at March 31, 1944.

National Harbours Board

354. The National Harbours Board Act directs that the harbours' fiscal year be the calendar year. Harbour transactions, as recorded in the Public Accounts, are adjusted to cover the fiscal year period of the Government. The Board's accounts for the year ended December 31, 1943, were audited in accordance with section 34 of the National Harbours Board Act.

355. Revenues totalled \$11,788,793.91. These include \$150,000 from the City of Montreal and \$150,000 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge.

356. Expenditures amounted to \$15,874,997.71. A general classification is: operating expenses, \$5,277,573.80; interest on debentures held by the public, \$1,024,431.25; interest due the Dominion Government, \$7,013,390.04; addition to reserve for replacements and depreciation, \$1,969,730.37; and miscellaneous charges, \$589,872.25.

357. A summary of revenues and expenditures is:—

Harbour	Revenues	Expenditures
Halifax	\$ 2,043,847 65	\$ 1,828,037 92
Saint John	1,549,864 14	1,560,837 87
Chicoutimi	33,710 64	245,727 95
Quebec	770,266 08	2,081,804 68
Three Rivers	218,341 40	294,511 47
Montreal	3,935,202 50	5,537,967 58
Jacques Cartier Bridge	833,896 35	1,647,854 15
Prescott	116,129 71	74,844 21
Port Colborne	131,873 85	75,253 86
Churchill	102,917 64	132,765 36
Vancouver	1,906,261 93	2,285,833 59
Second Narrows Bridge	146,482 02	109,559 07
	<u>\$11,788,793 91</u>	<u>\$15,874,997 71</u>

358. The expenses of the Head Office, Ottawa, for the year, amounting to \$134,953.39, were pro-rated as charges to the various harbours, elevators and bridges, and are included in the above expenditures.

359. The net deficit for the year was \$4,086,203.80, and a further amount of \$335,744.29 was charged to deficit account as a result of capital asset write-offs and other adjustments.

360. A condensed summary of the balance sheets of all harbours, elevators and bridges operated by the Board, for its fiscal years ended December 31, 1942 and 1943, is:—

	ASSETS	1942	1943
Fixed		\$224,898,831 40	\$224,892,400 27
Less—Reserve for replacements, depreciation, etc.		14,851,062 10	17,160,241 56
		<hr/>	<hr/>
Current		210,047,769 30	207,732,158 71
Investments and other funds		4,159,489 79	4,479,724 04
Prepaid charges and deferred debits		12,703,041 65	14,700,555 50
		48,617 87	95,909 99
Bond discount, Jacques Cartier Bridge		237,372 66	228,526 50
Security Deposits		109,860 61	106,477 60
		<hr/>	<hr/>
		\$227,306,151 88	\$227,343,352 34
		<hr/>	<hr/>
	LIABILITIES		
Debtenture indebtedness to Public.....		\$ 20,505,082 35	\$ 20,464,082 35
Current		943,591 73	816,719 72
Deferred Items		284,990 83	273,048 72
Security Deposits		109,860 61	106,477 60
Proprietary Accounts		205,462,626 36	205,683,023 95
		<hr/>	<hr/>
		\$227,306,151 88	\$227,343,352 34

361. A division by ports of the reserves for replacements, depreciation, etc., and of investments and other funds is:—

Harbour	Reserves for Replacements, Depreciation, etc.	Investments and Other Funds
Halifax	\$ 1,601,484 28	\$ 1,696,384 91
Saint John	1,785,610 27	1,841,744 77
Chicoutimi	242,878 14	59,417 86
Quebec	1,609,984 77	174,342 12
Three Rivers	640,428 60	661,668 00
Montreal	4,456,761 08	4,935,732 71
Jacques Cartier Bridge	2,509,544 36	524,109 14
Vancouver	4,247,021 12	4,357,938 78
Second Narrows Bridge	66,528 94	66,528 94
	<u>\$17,160,241 56</u>	<u>\$14,317,867 23</u>
Workmen's Compensation and Pension Funds		382,688 27
		<u>\$14,700,555 50</u>

362. Debenture indebtedness to the public is associated with the following:—

Saint John	\$ 1,305,682 35
Three Rivers	158,400 00
Jacques Cartier Bridge	19,000,000 00
	<u>\$20,464,082 35</u>

In addition, matured debentures of Halifax, \$14,500, and Saint John, \$500, in the hands of the public, have not been presented for redemption.

363. Proprietary accounts consist of:—

	1942	1943
Loans and advances from the Government of Canada....	\$155,095,479 84	\$155,686,086 35
Matured Interest due Dominion Government.....	55,074,759 45	59,086,546 08
Expenditures under Dominion Government Appropriations	51,023,911 81	50,772,151 60
Reserves—		
Fire and General Insurance.....	688,060 35	801,654 47
General Workmen's Compensation.....	204,569 64	246,025 70
Pensions	—	136,662 57
	<u>262,086,781 09</u>	<u>266,729,126 77</u>
Less—Deficit Account	56,624,154 73	61,046,102 82
	<u>\$205,462,626 36</u>	<u>\$205,683,023 95</u>

364. The 1942 proprietary accounts understated by \$258,637.22 the sum owing the Government for Loans and Advances. The sum had erroneously been classified as an expenditure chargeable to an appropriation. The necessary adjustment was made in 1943. A division of the three major items in the foregoing statement for the year 1943 is:—

Harbour	Loans and Advances	Unpaid Matured Interest	Expenditures under Appropriations
Halifax	\$ 12,485,308 34	\$ 3,562,056 30	\$15,749,167 11
Saint John	16,998,881 56	7,008,453 61	6,503,767 03
Chicoutimi	3,838,060 26	2,164,272 82	485,398 32
Quebec	27,765,994 73	27,064,168 93	2,592,677 67
*Three Rivers	3,821,816 27	1,279,726 72	590,857 27
Montreal	59,996,867 85	11,512,028 23	4,601,910 34
Jacques Cartier Bridge.....	5,565,056 00	1,910,980 69	—
Prescott	—	—	4,903,824 76
Port Colborne.....	—	—	2,356,217 60
Churchill	10,258 98	359 06	12,988,331 50
Vancouver	25,063,842 36	4,584,499 72	—
Churchill (Working Capital).....	140,000 00	—	—
	<u>\$155,686,086 36</u>	<u>\$59,086,546 08</u>	<u>\$50,772,151 60</u>

*The reported unpaid matured interest does not include matured interest, totalling \$580,082.43 at December 31, 1943, on a 4 per cent loan issued to the former Three Rivers Harbour Commission.

365. Loans from Consolidated Revenue Fund to the National Harbours Board to March 31, 1943, as reflected in the Balance Sheet of Canada, amounted to \$155,056,485.08. During the year 1943-44, further advances of \$733,047.79 were made. Repayments during the year totalled \$280,792.55, therefore outstanding loans amounted to \$155,508,740.32 as at March 31, 1944. Interest paid by the harbours in the Government's fiscal year ended March 31, 1944, amounted to \$3,250,069.04:—

Halifax	\$ 650,000 00
Saint John	750,000 00
Three Rivers	100,000 00
Montreal	1,050,000 00
Churchill	69 04
Vancouver	700,000 00
	<u>\$3,250,069 04</u>

In addition, net operating surpluses of Port Colborne elevator, \$56,619.99, and Prescott elevator, \$41,285.50, were deposited as revenue and are shown under the Department of Transport.

Post Office Guarantee Fund

366. The fund was established in 1898 by regulations of the Postmaster General made under the authority of section 7 (g) of the Post Office Act. The fund was built up during the period from inception to April, 1919, from compulsory contributions of officers, employees, clerks and servants of the Post Office Department, but since the latter date the interest earned on the capital amount of the fund has been more than sufficient to meet all losses. At April 1, 1913, the fund amounted to \$381,888.10. During the fiscal year the interest increment was \$13,564.08 and the amount of claims paid was \$5,908.06. At March 31, 1944, the fund amounted to \$389,544.12, of which \$377,290.72 was invested in Dominion of Canada bonds (par value \$396,000) and the remainder was on deposit in the Post Office Savings Bank. Among the charges to the fund during the fiscal year under review was a loss of \$933.49 arising from fire, of undetermined cause, on board a boat carrying His Majesty's mail. This would not appear to be a proper charge to the fund, as the loss was not due to a default by any Post Office employee.

Sorel Industries Limited

367. The Government of Canada is not a shareholder of Sorel Industries Limited, but an agreement made in 1940 provides:—

- (a) for the grant, as of midnight July 31, 1940, by Sorel Industries Limited to the Minister of Munitions and Supply of possession of, and the exclusive right to use (i) the plant and equipment of the Company; (ii) certain additional plant and equipment which is to be provided by the Company; and (iii) certain lands of the Company;
- (b) for the adaptation of the said plant and equipment to the Minister's requirements from time to time for war purposes; and
- (c) for the installation in the plant or on the said lands of such further plant and equipment as the Minister thinks necessary or desirable at any time to facilitate the production of armaments and munitions.

368. At that time Sorel Industries Limited was constructing a gun plant. Its investment of \$5,265,183.97 remains the property of the Company. All other extensions and additions have been provided by the Governments of Canada and the United Kingdom. These have a value of \$11,058,306.68. Subsequently it was arranged that all United Kingdom equities should, for the purposes of the agreement, be deemed to vest in the Canadian Government. It is provided by the agreement that separate depreciation accounts be maintained and that the respective depreciation reserves, not applied to replacements, etc., be paid over to the Crown and Sorel Industries Limited, except an amount equivalent to six months' depreciation on the Company's plant which is to be retained in a special bank account.

369. The plant's operations are under the direction and control of a committee of five named by the Minister of Munitions and Supply.

370. The agreement requires that the books, records and accounts of the gun plant be subject to review and audit by the Auditor General of Canada.

371. A summary of the Balance Sheet at January 31, 1944, is:—

ASSETS, ETC.	
Current—	
Cash	\$ 524,187 91
Accounts receivable	4,281,898 32
Inventories at book value.....	8,945,713 80
Other assets	305,034 34
	<hr/>
Depreciation Funds	14,056,834 37
Land, buildings and services, machinery and equipment.....	4,834,639 15
	<hr/>
	16,318,877 67
	<hr/>
	\$35,210,351 19

LIABILITIES, ETC.	
Current—	
Accounts payable	\$ 1,696,929 84
Reserve for Inventory Adjustments and Shrinkages.....	750,000 00
Reserves for Depreciation.....	9,652,633 18
Capital—	
Sorel Industries Limited	5,265,183 97
Dominion Government advances.....	8,163,694 60
United Kingdom Government advances.....	2,894,612 08
Cost Variance Suspense.....	3,878,553 16
Surplus	2,908,744 36
	<hr/>
	\$35,210,351 19

Supreme Court of Canada

372. The deposits in the Supreme Court of Canada Security for Costs Account, at March 31, 1944, total \$25,306.81, as certified by the Bank of Montreal. The deposits shown as made prior to 1940 amount to \$9,424.81.

Yukon Territory Accounts

373. Section 22 of the Yukon Act, c. 215, R.S., provides that the audit of vouchers and statements transmitted to Ottawa shall be supplemented by the Auditor General sending an officer to the Territory "whenever he deems it necessary or desirable." In view of war activities in the area, field examinations of accounts were made this year at Dawson, Mayo and Whitehorse.

374. The general accounts of the Yukon Consolidated Revenue Fund were examined in detail. In order to improve the accounting system, various recommendations were made and effect is being given to them.

375. The examination of succession duty records disclosed cases where the full amount payable had not been collected. Misinterpretation of the provisions of the Succession Duty Ordinance was the cause of the failure to collect the full amount payable. Certain changes were suggested to the end that the revenue be more adequately safeguarded. These were adopted and put into effect.

376. It was observed during the examination of the accounts of the Town of Mayo, which to August, 1942, had been a tax district, that no steps had since been taken to collect \$2,168.63, being arrears of taxes outstanding at the date of the proclamation suspending the assessment ordinance for the town.

377. The Public Administrator is compensated by fees of office which are regulated by the Public Administrator Ordinance, and are:—

Minimum charge on each estate, \$10.

Upon an estate of an aggregate value of \$5,000 or less, 10 per cent of the value of the estate.

Upon an estate of an aggregate value of over \$5,000, 10 per cent up to \$5,000 and 5 per cent up to \$25,000 and 2½ per cent of the remainder.

From June 1, 1935, to June 30, 1944, the Public Administrator administered 385 estates and his fees amounted to \$24,395.96. The present holder of the office is an employee of the Department of National Revenue.

378. The Public Administrator's ledger accounts over a period of nine years were examined. A summary is:—

Credit balance as at June 1, 1935.....	\$ 10,256 50
Receipts	367,252 98
Total	<hr/>
	377,509 48
Disbursements	337,620 78
	<hr/>
Credit balance as at June 30, 1944.....	\$ 39,888 70

379. A comparison of revenues and expenditures of the Territory for the last pre-war year and the fiscal year ended March 31, 1944, is:—

	1938-39	1943-44
REVENUES		
Tax Revenues—		
Gasoline and fuel oil tax.....	\$ —	\$ 23,505 18
Railway, steamer and barge tax.....	11,331 50	10,973 75
Poll tax	8,300 00	7,915 00
Fur export tax	10,837 60	7,488 61
Succession duties	5,855 13	1,760 46
Mineral claims tax.....		1,309 53
Whitehorse land tax.....	2,059 05	4,410 21
Mayo land tax.....	1,905 37	—
Total tax revenues.....	40,288 65	57,362 74
Non-tax revenues—		
Privileges, licences and permits.....	14,924 00	20,003 00
Proceeds from sales.....	2,329 82	655 35
Services and service fees.....	1,041 10	24 00
Miscellaneous	551 00	10,011 49
Total non-tax revenues.....	18,845 92	30,693 84
Grant from Dominion Government.....	70,000 00	60,000 00
Grant from Yukon Liquor Account.....	95,000 00	125,000 00
Total revenues	\$224,134 57	\$273,056 58
Excess of expenditures over revenues.....	—	3,590 70
	<u>\$224,134 57</u>	<u>\$276,647 28</u>
EXPENDITURES		
Hospital, charities and public health.....	\$ 78,161 84	\$119,746 76
Roads, bridges and public works.....	53,378 41	40,352 60
Schools	37,637 27	45,605 06
Grants	15,993 69	14,949 72
Salaries and travel	6,633 45	9,830 34
Miscellaneous	23,187 42	46,162 80
Total expenditures	\$214,992 08	\$276,647 28
Excess of revenues over expenditures.....	9,142 49	—
	<u>\$224,134 57</u>	<u>\$276,647 28</u>

380. The sale of alcoholic beverages is made through stores operated under the control of the Yukon Council. The receipts of each store are deposited to the credit of the Yukon Consolidated Revenue Fund; but the operations of the liquor stores are, for accounting convenience, segregated in an account in the Fund, transfers to the general account being made from time to time on the instructions of the Commissioner. For the year ended March 31, 1944, the surplus transferred to the credit of this special account was \$294,554.87. By resolution of the Commissioner in Council, \$200,000 of the amount is invested in Victory Bonds for future development work in the Territory.

381. The inspection of liquor stores accounts and inventories established that stocks on hand were as reported on the books of account, and that cash receipts had been properly deposited to the Fund. For the year ending March 31, 1944, sales amounted to \$717,240.45 as against \$231,456.50 for the year ended March 31, 1939. Of the total sales, \$608,972.25 were made at Whitehorse, where \$25,835 was also collected from the sale of liquor permits at \$1 a permit. At March 31, 1944, the net profit carried to Surplus Account amounted to \$294,554.87, as against \$90,569.97 in March, 1939. The consolidated Liquor Accounts are maintained in the office of the Territorial Treasurer at Dawson. Certain audit recommendations, designed to modernize the accounting, were adopted by the Territorial Treasurer. Comparative Profit and Loss Accounts and Balance Sheets for the last pre-war year and the last fiscal year are:—

PROFIT AND LOSS ACCOUNT

	Year ended	
	March 31, 1939	March 31, 1944
Liquor sales	\$ 231,456 50	\$ 717,240 45
Cost of goods sold.....	123,556 30	380,985 53
Gross profits	107,900 20	336,254 92
Deduct: Selling expenses.....	17,957 10	72,614 45
	89,943 10	263,640 47
Add: Sale of permits.....	—	27,236 00
Storage allowances.....	626 87	1,269 50
Sundry claims	—	2,408 90
Net profit to Surplus Account.....	\$ 90,569 97	\$ 294,554 87

BALANCE SHEET

	March 31, 1939	March 31, 1944
Assets—		
Cash on hand and in bank.....	\$ 46,812 08	\$ 378,068 78
Inventory	48,391 78	48,378 28
Sundry claims	—	1,781 48
	\$ 95,203 86	\$ 428,228 54
Liabilities—	nil	nil
Surplus Account with adjustments April 1.....	\$ 99,633 89	\$ 258,673 67
Add: Profit as per Profit and Loss Account.....	90,569 97	294,554 87
	190,203 86	553,228 54
Deduct: Transfers to General Revenues.....	95,000 00	125,000 00
Balance in Surplus Account, March 31.....	\$ 95,203 86	\$ 428,228 54

382. Government House, Dawson City, although under the administration of the Dominion Department of Public Works, is to an extent under the supervision of Yukon Territorial officials. The residence was constructed about 1901. It has been vacant, except for brief periods, since 1916. The furnishings consist of furniture, carpets, crockery, cutlery, silverware, books, pictures, clocks, linens, draperies, bedding, etc. Due to proper caretaking these have been reasonably well preserved. Should it be that it is not contemplated that the house be again officially occupied, it would appear expedient that action be taken to realize on the investment.

383. By reason of the war, accounting divisions of the public service, including this Office, continued to be under-staffed for the volume of work to be performed. To the extent practicable, comprehensive tests and examinations were made of all accounts. The co-operation and assistance extended by administrative and accounting officers materially facilitated the audit.

WATSON SELLAR,
Auditor General.



Government
Publications

~~100~~
~~101~~
~~102~~
~~103~~
~~104~~
~~105~~
~~106~~
~~107~~
~~108~~
~~109~~
~~110~~
~~111~~
~~112~~
~~113~~
~~114~~
~~115~~
~~116~~
~~117~~
~~118~~
~~119~~
~~120~~
~~121~~
~~122~~
~~123~~
~~124~~
~~125~~
~~126~~
~~127~~
~~128~~
~~129~~
~~130~~
~~131~~
~~132~~
~~133~~
~~134~~
~~135~~
~~136~~
~~137~~
~~138~~
~~139~~
~~140~~
~~141~~
~~142~~
~~143~~
~~144~~
~~145~~
~~146~~
~~147~~
~~148~~
~~149~~
~~150~~
~~151~~
~~152~~
~~153~~
~~154~~
~~155~~
~~156~~
~~157~~
~~158~~
~~159~~
~~160~~
~~161~~
~~162~~
~~163~~
~~164~~
~~165~~
~~166~~
~~167~~
~~168~~
~~169~~
~~170~~
~~171~~
~~172~~
~~173~~
~~174~~
~~175~~
~~176~~
~~177~~
~~178~~
~~179~~
~~180~~
~~181~~
~~182~~
~~183~~
~~184~~
~~185~~
~~186~~
~~187~~
~~188~~
~~189~~
~~190~~
~~191~~
~~192~~
~~193~~
~~194~~
~~195~~
~~196~~
~~197~~
~~198~~
~~199~~
~~200~~
~~201~~
~~202~~
~~203~~
~~204~~
~~205~~
~~206~~
~~207~~
~~208~~
~~209~~
~~210~~
~~211~~
~~212~~
~~213~~
~~214~~
~~215~~
~~216~~
~~217~~
~~218~~
~~219~~
~~220~~
~~221~~
~~222~~
~~223~~
~~224~~
~~225~~
~~226~~
~~227~~
~~228~~
~~229~~
~~230~~
~~231~~
~~232~~
~~233~~
~~234~~
~~235~~
~~236~~
~~237~~
~~238~~
~~239~~
~~240~~
~~241~~
~~242~~
~~243~~
~~244~~
~~245~~
~~246~~
~~247~~
~~248~~
~~249~~
~~250~~
~~251~~
~~252~~
~~253~~
~~254~~
~~255~~
~~256~~
~~257~~
~~258~~
~~259~~
~~260~~
~~261~~
~~262~~
~~263~~
~~264~~
~~265~~
~~266~~
~~267~~
~~268~~
~~269~~
~~270~~
~~271~~
~~272~~
~~273~~
~~274~~
~~275~~
~~276~~
~~277~~
~~278~~
~~279~~
~~280~~
~~281~~
~~282~~
~~283~~
~~284~~
~~285~~
~~286~~
~~287~~
~~288~~
~~289~~
~~290~~
~~291~~
~~292~~
~~293~~
~~294~~
~~295~~
~~296~~
~~297~~
~~298~~
~~299~~
~~300~~
~~301~~
~~302~~
~~303~~
~~304~~
~~305~~
~~306~~
~~307~~
~~308~~
~~309~~
~~310~~
~~311~~
~~312~~
~~313~~
~~314~~
~~315~~
~~316~~
~~317~~
~~318~~
~~319~~
~~320~~
~~321~~
~~322~~
~~323~~
~~324~~
~~325~~
~~326~~
~~327~~
~~328~~
~~329~~
~~330~~
~~331~~
~~332~~
~~333~~
~~334~~
~~335~~
~~336~~
~~337~~
~~338~~
~~339~~
~~340~~
~~341~~
~~342~~
~~343~~
~~344~~
~~345~~
~~346~~
~~347~~
~~348~~
~~349~~
~~350~~
~~351~~
~~352~~
~~353~~
~~354~~
~~355~~
~~356~~
~~357~~
~~358~~
~~359~~
~~360~~
~~361~~
~~362~~
~~363~~
~~364~~
~~365~~
~~366~~
~~367~~
~~368~~
~~369~~
~~370~~
~~371~~
~~372~~
~~373~~
~~374~~
~~375~~
~~376~~
~~377~~
~~378~~
~~379~~
~~380~~
~~381~~
~~382~~
~~383~~
~~384~~
~~385~~
~~386~~
~~387~~
~~388~~
~~389~~
~~390~~
~~391~~
~~392~~
~~393~~
~~394~~
~~395~~
~~396~~
~~397~~
~~398~~
~~399~~
~~400~~
~~401~~
~~402~~
~~403~~
~~404~~
~~405~~
~~406~~
~~407~~
~~408~~
~~409~~
~~410~~
~~411~~
~~412~~
~~413~~
~~414~~
~~415~~
~~416~~
~~417~~
~~418~~
~~419~~
~~420~~
~~421~~
~~422~~
~~423~~
~~424~~
~~425~~
~~426~~
~~427~~
~~428~~
~~429~~
~~430~~
~~431~~
~~432~~
~~433~~
~~434~~
~~435~~
~~436~~
~~437~~
~~438~~
~~439~~
~~440~~
~~441~~
~~442~~
~~443~~
~~444~~
~~445~~
~~446~~
~~447~~
~~448~~
~~449~~
~~450~~
~~451~~
~~452~~
~~453~~
~~454~~
~~455~~
~~456~~
~~457~~
~~458~~
~~459~~
~~460~~
~~461~~
~~462~~
~~463~~
~~464~~
~~465~~
~~466~~
~~467~~
~~468~~
~~469~~
~~470~~
~~471~~
~~472~~
~~473~~
~~474~~
~~475~~
~~476~~
~~477~~
~~478~~
~~479~~
~~480~~
~~481~~
~~482~~
~~483~~
~~484~~
~~485~~
~~486~~
~~487~~
~~488~~
~~489~~
~~490~~
~~491~~
~~492~~
~~493~~
~~494~~
~~495~~
~~496~~
~~497~~
~~498~~
~~499~~
~~500~~
~~501~~
~~502~~
~~503~~
~~504~~
~~505~~
~~506~~
~~507~~
~~508~~
~~509~~
~~510~~
~~511~~
~~512~~
~~513~~
~~514~~
~~515~~
~~516~~
~~517~~
~~518~~
~~519~~
~~520~~
~~521~~
~~522~~
~~523~~
~~524~~
~~525~~
~~526~~
~~527~~
~~528~~
~~529~~
~~530~~
~~531~~
~~532~~
~~533~~
~~534~~
~~535~~
~~536~~
~~537~~
~~538~~
~~539~~
~~540~~
~~541~~
~~542~~
~~543~~
~~544~~
~~545~~
~~546~~
~~547~~
~~548~~
~~549~~
~~550~~
~~551~~
~~552~~
~~553~~
~~554~~
~~555~~
~~556~~
~~557~~
~~558~~
~~559~~
~~560~~
~~561~~
~~562~~
~~563~~
~~564~~
~~565~~
~~566~~
~~567~~
~~568~~
~~569~~
~~570~~
~~571~~
~~572~~
~~573~~
~~574~~
~~575~~
~~576~~
~~577~~
~~578~~
~~579~~
~~580~~
~~581~~
~~582~~
~~583~~
~~584~~
~~585~~
~~586~~
~~587~~
~~588~~
~~589~~
~~590~~
~~591~~
~~592~~
~~593~~
~~594~~
~~595~~
~~596~~
~~597~~
~~598~~
~~599~~
~~600~~
~~601~~
~~602~~
~~603~~
~~604~~
~~605~~
~~606~~
~~607~~
~~608~~
~~609~~
~~610~~
~~611~~
~~612~~
~~613~~
~~614~~
~~615~~
~~616~~
~~617~~
~~618~~
~~619~~
~~620~~
~~621~~
~~622~~
~~623~~
~~624~~
~~625~~
~~626~~
~~627~~
~~628~~
~~629~~
~~630~~
~~631~~
~~632~~
~~633~~
~~634~~
~~635~~
~~636~~
~~637~~
~~638~~
~~639~~
~~640~~
~~641~~
~~642~~
~~643~~
~~644~~
~~645~~
~~646~~
~~647~~
~~648~~
~~649~~
~~650~~
~~651~~
~~652~~
~~653~~
~~654~~
~~655~~
~~656~~
~~657~~
~~658~~
~~659~~
~~660~~
~~661~~
~~662~~
~~663~~
~~664~~
~~665~~
~~666~~
~~667~~
~~668~~
~~669~~
~~670~~
~~671~~
~~672~~
~~673~~
~~674~~
~~675~~
~~676~~
~~677~~
~~678~~
~~679~~
~~680~~
~~681~~
~~682~~
~~683~~
~~684~~
~~685~~
~~686~~
~~687~~
~~688~~
~~689~~
~~690~~
~~691~~
~~692~~
~~693~~
~~694~~
~~695~~
~~696~~
~~697~~
~~698~~
~~699~~
~~700~~
~~701~~
~~702~~
~~703~~
~~704~~
~~705~~
~~706~~
~~707~~
~~708~~
~~709~~
~~710~~
~~711~~
~~712~~
~~713~~
~~714~~
~~715~~
~~716~~
~~717~~
~~718~~
~~719~~
~~720~~
~~721~~
~~722~~
~~723~~
~~724~~
~~725~~
~~726~~
~~727~~
~~728~~
~~729~~
~~730~~
~~731~~
~~732~~
~~733~~
~~734~~
~~735~~
~~736~~
~~737~~
~~738~~
~~739~~
~~740~~
~~741~~
~~742~~
~~743~~
~~744~~
~~745~~
~~746~~
~~747~~
~~748~~
~~749~~
~~750~~
~~751~~
~~752~~
~~753~~
~~754~~
~~755~~
~~756~~
~~757~~
~~758~~
~~759~~
~~760~~
~~761~~
~~762~~
~~763~~
~~764~~
~~765~~
~~766~~
~~767~~
~~768~~
~~769~~
~~770~~
~~771~~
~~772~~
~~773~~
~~774~~
~~775~~
~~776~~
~~777~~
~~778~~
~~779~~
~~780~~
~~781~~
~~782~~
~~783~~
~~784~~
~~785~~
~~786~~
~~787~~
~~788~~
~~789~~
~~790~~
~~791~~
~~792~~
~~793~~
~~794~~
~~795~~
~~796~~
~~797~~
~~798~~
~~799~~
~~800~~
~~801~~
~~802~~
~~803~~
~~804~~
~~805~~
~~806~~
~~807~~
~~808~~
~~809~~
~~810~~
~~811~~
~~812~~
~~813~~
~~814~~
~~815~~
~~816~~
~~817~~
~~818~~
~~819~~
~~820~~
~~821~~
~~822~~
~~823~~
~~824~~
~~825~~
~~826~~
~~827~~
~~828~~
~~829~~
~~830~~
~~831~~
~~832~~
~~833~~
~~834~~
~~835~~
~~836~~
~~837~~
~~838~~
~~839~~
~~840~~
~~841~~
~~842~~
~~843~~
~~844~~
~~845~~
~~846~~
~~847~~
~~848~~
~~849~~
~~850~~
~~851~~
~~852~~
~~853~~
~~854~~
~~855~~
~~856~~
~~857~~
~~858~~
~~859~~
~~860~~
~~861~~
~~862~~
~~863~~
~~864~~
~~865~~
~~866~~
~~867~~
~~868~~
~~869~~
~~870~~
~~871~~
~~872~~
~~873~~
~~874~~
~~875~~
~~876~~
~~877~~
~~878~~
~~879~~
~~880~~
~~881~~
~~882~~
~~883~~
~~884~~
~~885~~
~~886~~
~~887~~
~~888~~
~~889~~
~~890~~
~~891~~
~~892~~
~~893~~
~~894~~
~~895~~
~~896~~
~~897~~
~~898~~
~~899~~
~~900~~
~~901~~
~~902~~
~~903~~
~~904~~
~~905~~
~~906~~
~~907~~
~~908~~
~~909~~
~~910~~
~~911~~
~~912~~
~~913~~
~~914~~
~~915~~
~~916~~
~~917~~
~~918~~
~~919~~
~~920~~
~~921~~
~~922~~
~~923~~
~~924~~
~~925~~
~~926~~
~~927~~
~~928~~
~~929~~
~~930~~
~~931~~
~~932~~
~~933~~
~~934~~
~~935~~
~~936~~
~~937~~
~~938~~
~~939~~
~~940~~
~~941~~
~~942~~
~~943~~
~~944~~
~~945~~
~~946~~
~~947~~
~~948~~
~~949~~
~~950~~
~~951~~
~~952~~
~~953~~
~~954~~
~~955~~
~~956~~
~~957~~
~~958~~
~~959~~
~~960~~
~~961~~
~~962~~
~~963~~
~~964~~
~~965~~
~~966~~
~~967~~
~~968~~
~~969~~
~~970~~
~~971~~
~~972~~
~~973~~
~~974~~
~~975~~
~~976~~
~~977~~
~~978~~
~~979~~
~~980~~
~~981~~
~~982~~
~~983~~
~~984~~
~~985~~
~~986~~
~~987~~
~~988~~
~~989~~
~~990~~
~~991~~
~~992~~
~~993~~
~~994~~
~~995~~
~~996~~
~~997~~
~~998~~
~~999~~
~~1000~~

Canada. Dept. of Finance
Public accounts of
Canada.

Government
Publications

PLEASE DO NOT REMOVE
CARDS OR SLIPS FROM THIS POCKET

UNIVERSITY OF TORONTO LIBRARY

Decatalogued

3 1761 11549940 2

